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REVIEW OF WHISTLE-BLOWER POLICIES AND PRACTICES IN UNITED NATIONS SYSTEM ORGANIZATIONS

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EXECUTIVE SUMMARY

Review of whistle-blower policies and practices in United Nations system organizations

JIU/REP/2018/4

I. Background

The present review was included in the programme of work of the Joint Inspection Unit (JIU) for 2017, following a proposal made by the United Nations Educational, Scientific and Cultural Organization for JIU to look at the effectiveness of whistle-blower policies and practices across the United Nations system organizations to ensure that whistle-blowers are accorded adequate levels of protection, especially with regard to retaliation.

Whistle-blowing and protection against retaliation are essential components of an organization's accountability and integrity; when responses are inadequate, or where systems are weak, personnel are deterred from coming forward to report misconduct and wrongdoing. This increases the risk of substantive damage to the organization's reputation and undermines operations.

Over the past few years, there have been high-profile cases of whistle-blowers from United Nations system organizations who have gone public for a variety of reasons, including a perceived lack of adequate action by their organization in response to their initial reporting of misconduct and/or retaliation.

These high-profile cases in United Nations organizations point to policies and practices that appear to have failed to meet the high standards of accountability that these entities espouse. The present system-wide review consequently focuses on policies, processes and procedures for reporting misconduct/wrongdoing and for protecting from retaliation those who do report.

The review involved an analysis of protection against retaliation policies, questionnaire responses and other documentation collected from the 28 JIU participating organizations; interviews with over 400 stakeholders, including 17 individuals who had reported misconduct/wrongdoing and retaliation; focus groups; and a global staff survey on whistle-blower policies, which was conducted across the United Nations system organizations in order to measure perceptions. The main findings and conclusions of the review, and 11 recommendations, are outlined below.

II. Best practices for written policies on whistle-blowing

JIU reviewed 23 protection against retaliation policies (covering 28 United Nations participating organizations) that build upon and complement other internal policies pertaining to the reporting of misconduct and wrongdoing. These protection against retaliation policies, more often than not, have emerged as ad hoc responses to high-profile whistle-blower cases and/or have been developed in response to requests by Member States. Consequently, existing protection against retaliation policies are marked by inconsistencies and limitations in operational effectiveness and tend to vary in terms of the scope of activities and personnel covered, mechanisms and channels for reporting, and processes and procedures for mitigating and handling claims of retaliation.

To identify and address these deficiencies, best practices criteria for written protection against retaliation policies were developed in consultation with an international expert on whistle-blowing policies and practices who is affiliated with an accredited academic institution. This encompassed the use of source documents from international experts, intergovernmental and non-governmental organizations and public and private sector entities.

The process generated five best practices criteria for protection against retaliation policies: (a) reporting of misconduct/wrongdoing; (b) protection against retaliation; (c) additional support available to persons reporting misconduct/wrongdoing; (d) preliminary review, recording and investigation of misconduct/wrongdoing and retaliation reports; and (e) general strength of the policy.

The five criteria include 22 indicators against which the policies of the participating organizations were rated. Each organization validated their respective ratings and provided additional documentation to contest ratings they disagreed with. All information received was carefully reviewed, and some of the ratings were updated.

Criterion 1: reporting misconduct/wrongdoing

The first best practices criterion for written protection against retaliation policies covers the enabling conditions that encourage personnel to report misconduct/wrongdoing. Only three organizations fully met all the requirements under this criterion.

Most pertinent to this criterion is the accountability of the executive head of the organization. In this regard, the Inspectors recommend that **legislative bodies adopt measures by 2020 to ensure that all policies related to misconduct/wrongdoing and retaliation specify appropriate channels and modalities, such as independent oversight committees, for reporting and investigating allegations against the executive head of the organization, as well as against any other functions that may entail a potential conflict of interest in the handling of such issues (recommendation 1).**

Criterion 2: protection against retaliation

This criterion covers the mechanisms and processes, identified in the written policy, that make it possible for a person to feel secure in reporting retaliation (so as to encourage earlier reporting of misconduct/wrongdoing) and for that person to receive due protection. Such provisions are essential for furthering a culture of accountability in an organization, as fear of retaliation is one of several major deterrents for whistle-blowers. All organizations either fully or partially met the indicators for this criterion.

Criterion 3: support for complainants

Complainants need support and guidance in reporting misconduct/wrongdoing or retaliation, due to the associated risk to their careers, personal safety and/or social and personal well-being. Only four organizations fully met all three of the indicators under this criterion.

A significant deficiency in the whistle-blower protection system in many organizations is the lack of an external and independent mechanism for handling appeals when a prima facie case of retaliation is not determined. Without an appeals mechanism, the ethics office is placed in the unenviable and de facto role of final adjudicator on highly sensitive matters that can significantly disrupt the professional and personal lives of complainants, and may also carry significant reputational risks for the organization.

The need for the additional checks and balances afforded by appeals mechanisms is supported by data from the International Labour Organization Administrative Tribunal, which has decided in favour of complainants in 66 per cent of retaliation-related cases — all emanating from organizations that lack an independent appeals mechanism.

The Inspectors recommend that, **in United Nations system organizations that do not have an external and independent mechanism for handling appeals when a prima facie case of retaliation is not determined, the executive head instruct the relevant office(s) to develop, by 2020, appropriate options to address this deficiency for his or her timely consideration, and outline any agreed-upon mechanisms and processes in updates to protection against retaliation policies (recommendation 2).**

Criterion 4: preliminary review, recording and investigation of misconduct/wrongdoing and retaliation reports

Criterion 4 is used to assess whether, in the written policy, the systems for recording both misconduct/wrongdoing and retaliation are explicit, proper procedures for handling and investigating cases are identified and time frames are transparent. Only one organization fully met all the indicators, with most falling short in systematically recording reports, having explicit timelines for the preliminary review and investigation of misconduct reports and having provisions for external referral of misconduct investigations.

Criterion 5: general clarity of policy

Criterion 5 covers the fundamentals of a well-written policy and is used to assess whether the policy is clear, easy to understand, reviewed and updated over time and accessible. While all policies contain a duty to report and contain clear definitions of relevant terms, most organizations fail to fully meet the requirements under the other indicators, including establishing mechanisms for reviewing and revising the policy, having the policy contained in a single document that is easy to locate on the organization's public web page and making use of examples to aid staff in understanding when and how the policy applies.

Conclusions from the written policy review and a way forward

While some of the protection against retaliation policies reviewed are stronger in relation to some criteria than to others, the comprehensive review of these policies against all 22 indicators revealed that not a single organization's policy fully met the requirements of all five best practices criteria. Only 58.3 per cent of the 22 indicators corresponding to the five best practices criteria were rated as fully met. In this regard, the Inspectors recommend that **executive heads of United Nations system organizations update their relevant whistle-blower policies by 2020 to address shortcomings and gaps identified in the JIU best practices ratings (recommendation 3).**

III. Independence of functions supporting the implementation of whistle-blower policies

Heads of ethics offices, heads of oversight offices and ombudsmen/mediators are all functions that play a key role in supporting the implementation of whistle-blower policies in JIU participating organizations. Their independence assures staff that allegations will be reviewed without undue political and hierarchical pressure, influence or interference. The best practices criteria for protection against retaliation policies are predicated on the independence of these functions.

Findings from interviews and a validation exercise that reviewed the independence of these functions showed that many organizations have not implemented JIU recommendations made in previous reports. The aforementioned functions have two common indicators for independence: employment term limits and the production of an annual report. To date, there are no term limits in place for 45 per cent of ethics officers, more than 50 per cent of heads of oversight and less than 20 per cent of ombudsmen/mediators.

Presently, only two organizations meet all independence criteria for the three functions. Independence is an operational and structural requirement to support the implementation of whistle-blower policies. Staff rely on the independence of these three functions when reporting sensitive information that can carry significant reputational and operational risks for an organization if unreported — believing that they will be protected if they do so.

The three functions, in turn, rely on both the executive head and the legislative body to ensure their independence. The Inspectors consequently recommend that, **by 2020, the legislative bodies of the United Nations system organizations should request executive heads to ensure that the independence of the head of ethics, head of oversight and ombudsman/mediator functions is clearly defined, in accordance with recommendations contained in JIU reports (JIU/REP/2006/2, JIU/REP/2010/3, JIU/REP/2011/7, JIU/REP/2015/6 and JIU/REP/2016/8), and that these functions report periodically to the legislative body (recommendation 4).**

Another challenge to independence is the dual function performed by the ethics officer of the Food and Agriculture Organization of the United Nations (FAO) (who also serves as the ombudsman), the ethics officer of the International Labour Organization (who also serves as the technical professional in gender equality and diversity), the ethics officer of the International Maritime Organization (IMO) (who also serves as the head of oversight) and the ethics officer of the United Nations Industrial Development Organization (who also serves as the security coordinator). The dual functioning of ombudsmen or ethics or oversight officers could potentially leave staff vulnerable and put the functions at risk of losing credibility and staff confidence. The Inspectors call for re-examinations of the dual functioning of these particular positions to ensure their independence and integrity.

IV. Processes and procedures that support the implementation of whistle-blowing policies: reporting misconduct/wrongdoing and retaliation

Across the United Nations system, misconduct and wrongdoing are routinely reported, most often to an immediate supervisor. Staff at various levels noted that it was their "duty to report" and that most reports are handled within a normal chain of command. Routine reporting typically changes to "whistle-blowing" on the basis of two factors: (a) when it involves either a superior or senior-level personnel; or (b) when such reporting is embarrassing to senior management and/or damaging to an organization's reputation.

A. Reporting and handling of misconduct and wrongdoing complaints

Formal reports of misconduct/wrongdoing to oversight offices
Between 2012 and 2016, a total of 10,413 misconduct and wrongdoing cases were reported to the oversight offices of the 23 United Nations system organizations that provided data. Seven organizations could not provide data on the investigations due to variations in their data categorization mechanisms. The Inspectors note the need for oversight offices to pay particular attention to the management of data on misconduct/wrongdoing cases, in order to appropriately track and report on them and to identify trends and systemic issues.

Moreover, the number of misconduct reports in any given organization is likely to be higher than the figures provided by the oversight offices, given that some oversight offices are mandated only to handle reports of some, but not all, forms of misconduct.

Lack of clarity on mechanisms for reporting misconduct/wrongdoing
Through interviews and the global staff survey, the Inspectors found that, while personnel understood what constituted misconduct/wrongdoing, they lacked clarity on to whom to report it, particularly in organizations that do not have a central unit designated to receive such reports. Where multiple channels of reporting are present, without a clear explanation of how their roles differ, the effect is confusion among staff, and the risk is that staff may choose not to report. Organizations must clearly stipulate where, how and to whom to report all types of misconduct/wrongdoing, and they must also educate staff on the roles of the different entities entrusted to receive misconduct/wrongdoing reports.

The lack of understanding of reporting mechanisms is corroborated by the global staff survey, with only 56.5 per cent of respondents fully agreeing that they knew to whom to report misconduct/wrongdoing. To address this, the Inspectors recommend that, **by the end of 2019, executive heads of United Nations system organizations develop comprehensive communication tools for all personnel on what, how, where and to whom to report misconduct/wrongdoing, including harassment and retaliation, in all the working languages of the organization (recommendation 5).**

Satisfaction levels regarding the handling of misconduct/wrongdoing reports
In the responses to the global staff survey, 45 per cent of respondents reported that they had witnessed misconduct/wrongdoing in the past five years. Of those who claimed to have witnessed misconduct/wrongdoing, less than half said that they had reported it. When disaggregating the responses of staff by the size of the organization, about 50 per cent of those who had witnessed misconduct/wrongdoing in large organizations had reported it, compared with only 39.3 per cent in medium-sized organizations and 41.2 per cent in small organizations. Personnel with continuing or permanent appointments reported misconduct at a higher rate (51.3 per cent) than those with fixed-term contracts (47.4 per cent) or temporary appointments (39.3 per cent).

The global staff survey respondents who had reported misconduct/wrongdoing indicated that they had reported it to their immediate supervisors by a significantly higher percentage compared with reports made to middle management, internal oversight or other internal channels. Very few had reported to external entities (e.g., media, Member States or law enforcement), and less than 5 per cent had reported anonymously.

Regarding their satisfaction with the handling of their reports of misconduct/wrongdoing, respondents expressed considerable dissatisfaction with all internal reporting mechanisms. Overall, global staff survey respondents rated internal oversight highest, with 47.2 per cent expressing satisfaction, and middle management and human resources among the lowest, with just over 33 per cent of respondents satisfied.

The considerable dissatisfaction with how reports of misconduct/wrongdoing are handled could reflect several factors, including: a lack of training among supervisors and managers who are most likely to receive such a report; a misalignment between what the written policy conveys and how it is implemented in practice; and a failure to fulfil the basic duty of care to support the complainant and proactively prevent retaliation.

More proactive support for those reporting misconduct/wrongdoing in order to prevent retaliation
Protection against retaliation policies should identify mechanisms and resources for supporting staff through the difficult process of reporting misconduct/wrongdoing. Procedures should focus on proactively preventing retaliation, particularly in cases in which retaliation is likely to occur due to power dynamics or office size, and/or in potentially high-profile cases such as those involving senior managers, major fraud or corruption. Staff and functions concerned with oversight, ethics and human resources should seek to appropriately coordinate efforts to prevent retaliation by educating supervisors and senior management on the relevant policies and by brainstorming accommodation options for those most at risk of retaliation, rather than waiting for retaliation to occur.

Proactive protection not only prevents retaliation but, in effect, also prevents additional misconduct and burdensome bureaucratic processes and procedures, including the use of additional resources for investigation. In this regard, the Inspectors recommend that **executive heads of United Nations system organizations develop standard operating procedures by 2020 for proactively protecting from retaliation those who report misconduct/wrongdoing, which should include undertaking relevant risk assessments and clearly identifying available support mechanisms and resources (recommendation 6)**.

B. Reporting and handling of retaliation complaints

Process for handling retaliation complaints
Retaliation may occur either in response to the reporting of misconduct/wrongdoing or to staff participating in or cooperating with a duly authorized audit or investigation. These are referred to in some policies as "protected activities". The process for handling retaliation cases differs from that followed in misconduct/wrongdoing cases, as retaliation complaints are formally centralized

in the ethics office in all organizations except FAO and the International Atomic Energy Agency. Once a complaint has been received, the ethics office undertakes a preliminary assessment (or prima facie review), typically only on the basis of the information received, to determine whether there is sufficient evidence to constitute a reasonable belief that retaliation has occurred. If a prima facie case is determined, the matter is then referred for investigation.

Once an investigation is complete, and if retaliation is confirmed, the final decision on protection and redress measures for the complainant and on administrative actions against the alleged retaliator lies with the executive head or his or her designated delegate. Any administrative actions can typically be appealed before an organization's internal appeals board, and then, more formally, in the tribunals.

Formal reports of retaliation across the United Nations system

Between 2012 and 2016, a total of 278 retaliation cases were formally reported to the designated channels in 18 organizations, with accommodations being made for complainants in 34 cases. A total of 62 prima facie cases of retaliation were determined and forwarded for investigation. Retaliation was substantiated in only 20 cases. While it cannot be validated with comparable data from other international organizations that fall outside the remit of JIU, the numbers are concerning to the Inspectors when viewed in the context of the United Nations system organizations, which together employ more than 150,000 personnel. The data may point to possible deficiencies in the clarity of policies, the adequacy of processes and procedures in handling retaliation reports and/or the competency of staff functions that deal with retaliation reports.

Satisfaction levels with the handling of retaliation reports

The global staff survey responses showed that 12.8 per cent of all personnel who claimed to have reported misconduct/wrongdoing or to have participated in an oversight activity within the past five years experienced retaliation for doing so. Of those who claimed to have experienced retaliation, only 40 per cent reported it. When disaggregating the responses on the basis of the size of the organization, staff from large organizations reported retaliation at a higher rate compared with staff from small and medium-sized organizations.

While all whistle-blower policies identify a single entity for the formal reporting of retaliation, few of the global staff survey respondents who reported retaliation indicated that they had actually used those channels, with only about a quarter of staff reporting to an ethics office and about a fifth reporting to an internal oversight office. Most preferred to seek a resolution through the normal chain of command by reporting retaliation to their immediate supervisor, middle management and/or a human resources office.

In terms of levels of satisfaction with the handling of reports of retaliation, global staff survey respondents expressed considerable dissatisfaction with all internal reporting mechanisms. The two formal reporting channels, ethics offices and oversight offices, both received a satisfaction rating of only 29 per cent. Compared with satisfaction with the handling of misconduct/wrongdoing reports, satisfaction among global staff survey respondents with the handling of retaliation reports dropped for each internal channel, and by as much as 11 percentage points for the executive head.

Need for a standardized approach for retaliation cases

Investigations of retaliation cases cannot be treated as standard misconduct investigations. The majority of protection against retaliation policies (17 out of 23) mandate that a "reverse of the burden of proof" be applied in establishing a case of retaliation. This reversal shifts the onus onto the organization to prove, by clear and convincing evidence, that it would have taken the same alleged retaliatory action in any normal circumstances and in the absence of the protected activity. However, there is an outright disregard for the practical application of the "reverse of the burden of proof" in some organizations, while in others the limited number of reported retaliation cases may create the temptation to treat such cases as simply another case of misconduct.

In some organizations outside the United Nations system, retaliation cases are guided by standard operating procedures that provide specific checklists for ethics offices, oversight offices and legal teams. These procedures include additional questions and protocols for investigations that shift the burden of proof, outline communication protocols with the whistle-blower and the subject(s) and guide how legal advisers should review the cases with a view to making recommendations to the head of the organization. This is a practice that should be replicated system-wide, and the Inspectors recommend that **executive heads of United Nations system organizations develop standard operating procedures by 2020 for handling retaliation cases, with specific checklists and protocols for investigation, support services and communication (recommendation 7).**

V. Factors contributing to underreporting of misconduct/wrongdoing and retaliation

Underreporting is the failure to report witnessed or experienced misconduct or wrongdoing, including retaliatory actions. According to one international survey, 32 per cent of private sector employees and 34 per cent of public sector employees had observed misconduct, with a median of 59 per cent across both sectors reporting it. Of the respondents to the global staff survey, 45 per cent of respondents claimed to have witnessed or to have been aware of misconduct/wrongdoing over the past five years, yet only 47 per cent reported it. These figures place the United Nations system entities well below the public and private sectors in reporting misconduct/wrongdoing, with small and medium-sized United Nations system organizations being even more challenged.

Underreporting of both misconduct/wrongdoing and retaliation was widely validated in interviews with staff from across the United Nations system organizations, including ethics and oversight officers, ombudsmen, human resource professionals, managers and staff associations. The perception that no action had been taken in the past, for those specifically reporting retaliation, weighed heavily on the staff members' decisions not to report.

The results of the global staff survey showed that the main reasons for not reporting provided by respondents who claimed to have witnessed misconduct/wrongdoing can be divided into two categories: (a) personal fears or risks of reporting; and (b) lack of confidence in the systems and functions in place. These categories are not mutually exclusive, as a person considering whether to report misconduct/wrongdoing will likely evaluate whether the systems and functions are reliable, trustworthy and sufficient for protecting him or her against retaliation before weighing personal risk factors. If systems and functions are perceived to be weak, then personal fears and risks will likely increase.

A. Underreporting due to personal fears or risks

Power dynamics

One of the most vulnerable situations staff members can find themselves in is that of reporting on a superior. Of the respondents to the global staff survey, 60.4 per cent either believed that reporting on a superior would impact their career and/or performance appraisal or were unsure. According to the complainants interviewed by JIU, the higher the position of the person associated with the alleged activity, the more vulnerable the complainant becomes. For instance, there was retaliation in all but one of the cases studied by JIU involving reporting on someone at a higher level, and more than half the complainants either left the organization or had their contracts terminated. In the three cases where reporting concerned someone at the same or a lower grade level, retaliation occurred in only one instance, and all the complainants remain with their respective organizations.

Gender

According to the global staff survey, the majority of female respondents who claimed to have witnessed misconduct/wrongdoing had not reported it. However, despite women reporting misconduct at a slightly lower rate than men, a greater proportion of women claimed to have experienced retaliation for doing so. The Inspectors suggest that the functions who receive reports adjust their training and messaging appropriately to address the gender disparity.

Employment status

According to global staff survey responses, the highest levels of underreporting of both misconduct/wrongdoing and retaliation come from non-staff categories, namely consultants, contractors, interns, junior professional officers and United Nations Volunteers. Across the system, approximately 45 per cent of the workforce is categorized as non-staff, and that number is likely to increase due to budgeting and funding trends. These results are further validated by contract type, as those with a temporary contract are the least likely to report misconduct/wrongdoing and retaliation. In terms of personal risks to one's livelihood and/or career prospects, non-staff typically hold contracts and positions that are more easily eliminated and are at the lower end of an organization's structure, if they are even noted at all.

Therefore, non-staff run a higher risk of retaliation in the form of non-renewal of contracts and blacklisting than staff. Despite these vulnerabilities, less than half of the protection against retaliation policies provide protection for the various non-staff categories. The Inspectors are of the view that organizations with non-staff categories should endeavour to provide information and access to ethics training to persons in these categories and should consider revising their protection against retaliation policies to include non-staff.

Possible mechanisms to mitigate personal fears or risks — options for anonymous reporting

Under the mechanism of anonymous reporting, an individual is able to report misconduct/wrongdoing without having to identify himself or herself, that is, the organization will accept a report of misconduct that does not need to be linked back to the complainant. While this is a best practice, and most organizations (except the International Telecommunication Union (ITU) and IMO) accept anonymous reports of misconduct/wrongdoing, this mechanism needs to be improved in most organizations by more clearly communicating directions on its use and making these directions accessible to all staff and stakeholders in all the working languages of the organization.

In order to encourage reporting and minimize the risks of retaliation, the Inspectors recommend that **executive heads of United Nations system organizations ensure that, by 2020, anonymous channels for reporting misconduct/wrongdoing are: (a) developed and operational; (b) available in all the working languages of the organization; (c) accessible to all personnel, vendors and beneficiaries; (d) reflected in their relevant policies; and (e) widely communicated (recommendation 8).**

B. Underreporting due to a lack of confidence in systems, functions and processes

Among the global staff survey respondents who claimed to have witnessed misconduct/wrongdoing and/or retaliation, the primary reasons given for not reporting were associated with a lack of confidence in the systems and functions to effectively handle cases. Without confidence in the systems and functions in place to handle complaints and protect whistle-blowers, underreporting will remain a major concern for all organizations. Those who are truly committed to reporting and who do not have confidence in the systems within their organizations may seek outside channels.

Indeed, just over 50 per cent of global staff survey respondents expressed confidence in their organization's processes and procedures to effectively handle wrongdoing/misconduct cases, and this figure dropped for retaliation cases. Increasing staff confidence in the systems and functions associated with reporting misconduct/wrongdoing and protecting those who report will require a holistic, concerted effort and a strong commitment from leaders and legislative bodies.

Need for transparency about cases and outcomes

The lack of trust in the organization to take meaningful action was the most cited factor associated with underreporting of misconduct/wrongdoing from respondents to the global staff survey. Corroborated through interviews from across the system, the perception that "nothing will happen" as a result of reporting likely indicates a disconnect between the reporting of allegations and meaningful actions to stop the misconduct/wrongdoing and/or punish perpetrators.

When staff members were asked how accountability and integrity could be improved, many pointed to meaningful action and the need for more transparency on the outcomes of cases, specifically with regard to outlining the allegations, the findings and the results, including administrative actions taken, if any. Publishing factual case information would serve to both strengthen the accountability framework in an organization and act as a deterrent. In this regard, the Inspectors recommend that, **by the end of 2019, executive heads of United Nations system organizations publicly post an annual report, with all due consideration to confidentiality, on misconduct/wrongdoing and retaliation cases, specifically including the allegations, findings and outcomes, including administrative actions taken (recommendation 9).**

C. Systemic issues of small and medium-sized United Nations system organizations

Small and medium-sized organizations, overall, have less experience with implementing protection against retaliation policies and procedures, and staff confidence in how reports will be handled is consequently lower than in larger organizations. Personnel in small and medium-sized entities who participated in the global staff survey indicated that their organizations took the standards of conduct less seriously; the responses also indicated that those respondents were significantly less familiar with their organization's protection against retaliation policies and procedures, compared with respondents in large organizations.

Given the vertical hierarchies inherent in small and medium-sized organizations, expanding the roles and responsibilities of governing bodies, specifically of technically competent and independent entities such as some oversight committees, may serve to provide additional accountability when allegations involve senior leaders, oversight staff or ethics officers, as well as independence in the handling of allegations.

In this regard, the Inspectors call on the legislative bodies of the 20 small and medium-sized United Nations system organizations to take a more active role in the development and review of comprehensive accountability frameworks for these organizations. This active role should include how they will handle allegations of misconduct/wrongdoing and retaliation against the executive head, senior management and officers in oversight and ethics functions.

VI. "Tone at the top": promoting and supporting a culture of accountability and respectful dissent

A. "Tone at the top"

Underreporting of misconduct, wrongdoing and retaliation, at current levels across the United Nations system organizations, is of considerable concern and points to weaknesses and deficiencies in: policies that are unclear or do not provide adequate protections; key functions that are ineffective and/or lack independence; procedures that are vague or protracted; processes that take too long or are overly bureaucratic; and, especially, leadership that has not adequately developed and supported a culture of accountability, or "tone at the top".

"Tone at the top" refers to the creation of a culture of ownership and responsibility for acting in accordance with ethical values and principles out of a sense of professional accountability.

The general consensus among staff members interviewed is that, without a demonstrable commitment from the executive head, any changes to an accountability framework would simply not be possible, as "tone at the top" is crucial to an organization's accountability and integrity. This commitment must include making available appropriate channels or mechanisms for staff members to express disagreement in a respectful manner.

B. Respectful dissent

The channels or mechanisms available to staff to express their disagreement or offer a dissenting view without fear of retaliation is highly pertinent to the present review. Respectful dissent, as it is commonly known, refers to the right to have and express an unpopular opinion or a perspective that may not conform with the established policies or positions of the organization. What makes respectful dissent relevant to this review is the very real retaliation that can, and does, occur when avenues for the genuine expression of such dissent are not available. Since there is no direct misconduct involved in dissent per se, very little can be done to effectively protect staff from retaliation resulting from their expressions of disagreement or criticisms of policies and procedures.

Nearly one quarter of the personnel cases JIU studied were, in effect, respectful dissent cases, or had at least started out that way. These cases were rooted in policy or procedural disagreements with middle management or senior leaders that could have had, or did have, serious implications. All complainants experienced severe retaliation, and most cases included disclosures to external entities (Member States and/or the media), while half ended in resignations of the complainant and subsequent litigation. All cases created, and continue to create, serious discord within their respective organizations.

The Inspectors are of the view that, in order to foster healthy dialogue and respectful dissent, the executive heads of the United Nations system organizations should create appropriate forums and mechanisms within their organizations to elicit a wide variety of views on policies and procedures from staff at all levels, including those in the field.

C. Fostering and monitoring respectful dissent through supervisory training and staff surveys

The Inspectors note that there is an urgent need for supervisory training. With the global staff survey responses clearly showing that supervisors are at the front line when it comes to receiving reports of misconduct/wrongdoing and retaliation, the majority of respondents also expressed overwhelming dissatisfaction with the way in which their reports were handled. Global staff survey results also showed that less than 30 per cent of supervisors had received additional training on how to handle reports of misconduct/wrongdoing and retaliation. The supervisors who responded that they had received training rated that training as overwhelmingly effective in adequately preparing them to respond to reports of misconduct/wrongdoing and retaliation.

Interviews revealed a commonly held view that supervisors and managers from across the system, while technically gifted, were often lacking managerial skills. There is thus a dire need for targeted training to aid individuals in these positions in responding appropriately to respectful dissent and conflict, as well as in handling reports of misconduct, wrongdoing and retaliation.

To address the need for targeted training, the Inspectors recommend that, **by the end of 2019, executive heads of United Nations system organizations ensure that all supervisors and managers are required to complete specific training on whistle-blowing policies and on how to appropriately respond to and handle misconduct/wrongdoing and retaliation reports (recommendation 10).**

D. Global staff surveys: a strategic monitoring tool for accountability frameworks

Global staff surveys can be useful tools for gauging "tone at the top" and for measuring change management initiatives, rating services and functions and tracking accountability frameworks. If conducted on a regular basis, they can provide an organization with a view of progress over time on various topics and initiatives and can be a mechanism for collecting dissenting views. However, staff surveys are only effective and credible if their use is transparent and strategic, with specific plans developed and outlined prior to their launch.

Periodic global staff surveys with clear and transparent objectives and governance and a plan for sharing and using results can provide leaders and management with insights into an organization's climate, how accountability frameworks are working, how ethics-related topics are viewed and how leaders are perceived, that is, the "tone at the top." In this regard, the Inspectors recommend that, **by 2020, executive heads of United Nations system organizations conduct global staff surveys on a biennial basis, in order to gauge staff views on "tone at the top" issues and accountability and ethics-related topics, and to develop a comprehensive action plan to address the issues identified (recommendation 11)**.

Conclusions and a way forward

The present review is evidence-informed, and it provides an assessment that shows that some United Nations system organizations, primarily the ones that have had policies and functions in place for several years, have made good progress. These organizations have benefited from more experience in implementing the policies and procedures associated with protection against retaliation and have responded in somewhat substantive ways to the scrutiny from legislative bodies and the media. This is reflected in some written policies and good practices.

While there has been some progress, this review confirms that all organizations need to: continue improving in terms of their written policies; pay particular attention to the practices associated with supporting those who do report; and proactively protect those persons from retaliation. Most small and medium-sized organizations are lagging behind in this regard, and more attention is needed to bring their written policies into line with best practices and ensure that their processes and procedures are sufficient, effective and efficient, and that the relevant functions are independent.

The most pressing areas in need of improvement were evident to the Inspectors in all of the United Nations system organizations. While the written protection against retaliation policies are a start, in the end they are inconsequential if the systems, functions and, most importantly, the executive heads do not reflect what is written and actively support it with meaningful and substantive actions.

Given the recurrent tendency among the media and civil society organizations to paint all United Nations system organizations with a broad brush whenever a high-profile misconduct case emerges in one organization, the reputational damage to the entire United Nations system through the imposition of collective guilt is evident.

The Inspectors found that all organizations need to invest in improvements to their accountability frameworks and that it will take a concerted effort from staff, senior leaders and legislative bodies to build a culture of integrity and accountability that reflects the espoused values of the United Nations.

The report contains nine recommendations to be implemented from 2019 to 2020 by the executive heads. The executive heads should prioritize developing a comprehensive accountability framework, and to that end engage in a revision of their protection against retaliation policies, a review of the independence of relevant staff functions, appropriate and clear reporting channels and appeals mechanisms, targeted training, and communication and outreach strategies, and the surveying of staff on accountability and integrity issues. In order to effectively implement an accountability framework, standard operating procedures for handling misconduct/wrongdoing cases aimed at proactively preventing retaliation should be developed, and separate procedures for handling retaliation cases are also necessary. To ensure the sustainability of these changes, executive heads need to set a "tone at the top" that encourages respectful dissent, supports reporting of misconduct/wrongdoing and effectively protects those who do report.

The report also contains two recommendations directed at legislative bodies, which are called on to exercise their oversight role to ensure, by 2020: that policies and procedures are in place to specifically address allegations against executive heads; that relevant professional staff functions are appropriately independent; and that the latter regularly report on their activities to the legislative body. The Inspectors also implore legislative bodies, through oversight committees or other mechanisms, to mandate their organizations to develop and/or revise their accountability frameworks and hold executive heads accountable for their implementation.

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ABBREVIATIONS AND ACRONYMS

CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICSC	International Civil Service Commission
ILO	International Labour Organization
IMF	International Monetary Fund
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OECD	Organization for Economic Cooperation and Development
OIOS	Office of Internal Oversight Services
PAHO	Pan American Health Organization
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. INTRODUCTION

A. Background

1. The present review was included in the programme of work of the Joint Inspection Unit (JIU) for 2017, following a proposal made by the United Nations Educational, Scientific and Cultural Organization (UNESCO) for JIU to look at the effectiveness of whistle-blower policies and practices across the United Nations system organizations to ensure that whistle-blowers are accorded adequate levels of protection, especially with regard to retaliation.

2. Over the past few years, there have been high-profile cases of whistle-blowers from United Nations system organizations who have gone public for a variety of reasons, including a perceived lack of adequate action by their organizations in response to their initial reporting of misconduct/wrongdoing and/or fear of retaliation. The reporting of misconduct or wrongdoing is always associated with a risk of retaliation, which may be of varying degrees, ranging from bullying and isolation to career derailment and termination.

3. Whistle-blowing and protection against retaliation are essential components of an organization's accountability and integrity. When responses are inadequate, other personnel are deterred from coming forward to report misconduct and wrongdoing, thereby increasing the risk of substantive damage to operations and undermining the organization's reputation. The high-profile cases in United Nations system organizations point to policies and practices that appear to have fallen short of meeting the high standards of accountability that these entities espouse.

4. The immediacy and importance of whistle-blowing is evidenced by the adoption by at least 60 Member States of some form of whistle-blower protection within their domestic laws.[1] This is in addition to numerous international instruments that have recognized the importance of whistle-blowers and require or encourage States to adopt measures to protect disclosure. For instance, the United Nations Convention against Corruption protects persons who report corruption offences, the Organization of American States has adopted a model law on the protection of whistle-blowers, and the Council of Europe has recommended the institution of broader and more comprehensive whistle-blower protections.[2] More recently, the issuance by the Secretary-General of a revised protection against retaliation policy within weeks of assuming office, with a further revision issued later in the year, only magnifies the primacy of the topic.[3]

5. Presently, 23 JIU participating organizations have stand-alone protection against retaliation policies that build upon and complement other internal policies pertaining to the reporting of misconduct and wrongdoing. These protection against retaliation policies, more often than not, emerged as ad hoc responses to high-profile whistle-blower cases or were adopted in response to Member States' requests. For instance, the United Nations Secretariat's first protection against retaliation policy, issued in 2005, is generally deemed to be a response to the oil-for-food controversy in Iraq, as well as allegations of sexual exploitation and abuse in some peacekeeping operations. The revision of that 2005 policy, in turn, was driven by the ruling of the United Nations Dispute Tribunal case of *Wasserstrom v. Secretary-General* (2012), which outlined the need for the effective enforcement of protection against retaliation policies to secure the protection guaranteed to whistle-blowers.[4]

6. Existing protection against retaliation policies are consequently marked by inconsistencies and limitations in operational effectiveness and tend to vary in terms of the scope of activities and personnel covered, mechanisms and channels for reporting and processes and procedures for mitigating retaliation and handling related claims. They also vary in terms of provisions for confidential and anonymous reporting of misconduct and wrongdoing. This is most relevant for organizations with a higher risk profile for misconduct/wrongdoing due to factors such as a large field presence, high levels of procurement and programmatic activities and a significant proportion of non-staff.

7. In order for protection against retaliation policies to be effective, an environment that promotes professional integrity and accountability at all levels is necessary. The workplace dynamics across United Nations system organizations — which are characterized by nuanced vulnerabilities and professional

hierarchies — necessitate that protection against retaliation policies be comprehensively structured with effective enforcement mechanisms and supported by appropriately independent functions.

8. With a view to safeguarding organizational reputation and accountability through an effective system of protection against retaliation, the present report contains the first ever system-wide review of the adequacy of written whistle-blower policies among United Nations system organizations, as well as the effectiveness of the practices, processes and procedures in place to implement them.

B. Scope and objectives

9. The scope of this review is system-wide and covers the United Nations Secretariat, funds and programmes, specialized agencies and the International Atomic Energy Agency (IAEA). It focuses on policies, processes and procedures for reporting misconduct and wrongdoing and protecting from retaliation those who do report. The main objectives of this review are to:

- Identify best practice policy elements (criteria and indicators) for the reporting and handling of wrongdoing, misconduct and retaliation (as set out in protection against retaliation policies) and to assess how the written policies of United Nations system entities compare to these best practices, in order to identify gaps and shortcomings.
- Assess the processes and procedures in place to support the implementation of whistle-blower policies, particularly regarding the reporting and handling of reports of misconduct/wrongdoing and retaliation, and the level of satisfaction with the way in which they are handled, in order to identify gaps, shortcomings, good practices and lessons learned.
- Assess the independence of key functions that support the implementation of whistle-blowing policies, namely the head of ethics, head of oversight and ombudsman/mediator.
- Identify factors that contribute to the underreporting of misconduct/wrongdoing and retaliation and measures that can be taken to address them.
- Assess the existing channels within organizations for expressing respectful dissent and the "tone at the top" as it relates to communicating expectations of acceptable behaviour.
- Assess the level of confidence among personnel in the accountability and integrity of immediate supervisors, middle management and organizational leadership with regard to dealing fairly and effectively with misconduct/wrongdoing and retaliation complaints, and the training and orientation that both supervisors and staff at large have received to this end.

C. Methodology

10. The review of whistle-blower policies and practices was conducted from May 2017 to May 2018. In accordance with JIU norms, standards and guidelines and its internal working procedures, the methodology followed in preparing the report included: an extensive desk review; in-depth policy analysis of 23 whistle-blower policies; a quantitative and qualitative analysis of data from the documentation received and collected, including questionnaire responses, interview notes and the results of a global staff survey; and the triangulation and validation of the information obtained.

11. A total of 24 out of 28 JIU participating organizations responded to the JIU corporate questionnaire. Four JIU participating organizations (the International Trade Centre (ITC), the United Nations Human Settlements Programme (UN-Habitat), the United Nations Conference on Trade and Development (UNCTAD) and the United Nations Office on Drugs and Crime (UNODC)) did not respond to the questionnaire, as they (as well as the United Nations Environment Programme (UNEP)) utilize the United Nations Secretariat's policy on misconduct/wrongdoing and retaliation matters, and all related cases in these entities are consequently handled by the ethics and oversight offices of the United Nations Secretariat.

12. In addition to an analysis of the questionnaire responses, the project team undertook a comprehensive analysis of the protection against retaliation policies of 23 United Nations system organizations and rated them against best practices criteria and indicators for whistle-blower protection developed by JIU in collaboration with an external and independent expert on the topic. Details on the methodology utilized for the criteria and indicator development and policy ratings are contained in chapter II.

13. JIU also conducted a global staff survey between early November 2017 and mid-December 2017 to gauge the views of personnel in 28 JIU participating organizations regarding three areas related to whistle-blower protections, namely: (a) policies and procedures for reporting misconduct/wrongdoing and protecting those who do report; (b) training on the code or standards of conduct and ethics-related topics; and (c) accountability of leaders and staff within organizations.

14. The global staff survey was open to all contract types and personnel categories and was conducted in English and French. A total of 15,862 individuals responded to the survey, the findings of which are described in detail throughout the report in the relevant sections. When presenting the survey findings and some other data, responses have been clustered into small, medium and large organizations on the basis of the total staff size in each entity, as follows:

- **Small:** the International Civil Aviation Organization (ICAO), the International Maritime Organization (IMO), ITC, the International Telecommunication Union (ITU), the Joint United Nations Programme on HIV/AIDS (UNAIDS), UNCTAD, UN-Habitat, UNODC, the World Tourism Organization (UNWTO), the Universal Postal Union (UPU) and the World Meteorological Organization (WMO).

- **Medium:** the Food and Agriculture Organization of the United Nations (FAO), IAEA, the International Labour Organization (ILO), UNEP, UNESCO, the United Nations Population Fund (UNFPA), the United Nations Industrial Development Organization (UNIDO), the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the World Intellectual Property Organization (WIPO).

- **Large:** the United Nations Secretariat (including peacekeeping operations), the United Nations Development Programme (UNDP), the Office of the United Nations High Commissioner for Refugees (UNHCR), the United Nations Children's Fund (UNICEF), the United Nations Office for Project Services (UNOPS), the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the World Food Programme (WFP) and the World Health Organization (WHO).

15. The Inspectors chose to disaggregate the data by organization size, on the basis of the trends in the data as well as variances in accountability frameworks, functions and policies across the JIU participating organizations. Further details on the survey development methodology can be found in annex IV.

16. Additionally, 408 individuals were interviewed over the course of the review. The interviewees included individuals from 27 JIU participating organizations (all of the participating organizations except for UNCTAD), whose views were captured either remotely via video/teleconference, in the case of ICAO, UNEP, UN-Habitat and UNWTO, or in person, in the case of 24 organizations headquartered in Amman, Copenhagen, Geneva, London, New York, Paris, Rome and Vienna. In all of these organizations, persons holding the following positions — where they existed — were interviewed: the heads of the organizations (or their delegated functions), ethics office staff, oversight office staff (including investigators), ombudsmen, mediators, human resources staff, legal office staff, staff representatives and staff legal advisers. In addition, interviews were also conducted with members of the advisory committee on internal oversight in UNRWA and WIPO.

17. The registrars for the four United Nations system tribunals (the ILO Administrative Tribunal, the United Nations Administrative Tribunal, the United Nations Dispute Tribunal and the UNRWA Dispute Tribunal) were also interviewed to learn about retaliation-related cases before the tribunals. The Inspectors also interviewed persons in certain positions who performed defined roles related to misconduct or retaliation matters or had views to share that were relevant to the review. These included staff from the United Nations Management Evaluation Unit, the Department of Peacekeeping Operations Conduct and Discipline Unit, the Development Operations Coordination Office and the UNODC Corruption and Economic Crime Branch, and the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression.

18. In order to attain views on best practices and lessons learned regarding whistle-blower protection in other international organizations, interviews were also conducted with relevant staff from a sample of representative international organizations, namely, the Global Fund to Fight AIDS, Tuberculosis and Malaria, the International Committee of the Red Cross in Geneva, the Organization for Economic Cooperation and Development in Paris and the International Monetary Fund and World Bank in Washington, D.C. Additionally, a number of external entities and experts knowledgeable in whistle-blower protection were also interviewed.

19. The Inspectors conducted two focus groups, the first of which was held during the annual meeting of the Ethics Network of Multilateral Organizations[5] in Rome, where 36 participants shared their views on why staff do not report misconduct/wrongdoing and retaliation. The findings from that focus group were used to develop questions for the global staff survey on the topic. The second focus group was conducted with representatives from permanent missions who are members of the Geneva Group[6] to solicit their expectations regarding organizational accountability and "tone at the top".

20. The Inspectors interviewed 17 current and former personnel who had reported misconduct, wrongdoing or retaliation since 2012. These individuals came from several United Nations system organizations and had worked at the directorial, professional (international and national) and general service levels, at headquarters and in the field. The interviewees were identified through a communication sent by the Inspectors to the ethics offices of the United Nations system organizations, which in turn reached out to current and former clients to convey the Inspectors' request for them to voluntarily speak to the project team on their respective cases. In addition, a number of interviewees also reached out to JIU on their own to speak about their cases.

21. These 17 individuals shared their first-hand experiences through interviews, questionnaire responses and the provision of documentary evidence pertaining to their respective cases. The interviews focused on the initial reporting of misconduct/wrongdoing and retaliation (if applicable), the processes and procedures followed in handling these reports relative to what is stated in formal policy documents, the eventual outcome of the reports, and the psychosocial impact of the reporting on the complainant.

22. The reports of misconduct/wrongdoing and retaliation covered in the personnel cases included personnel grievances (concerning performance assessments, promotions, recruitment, contract non-renewals and abuse of authority), public interest issues (conflict of interest, fraud and corruption) and respectful dissent issues (disagreements over organizational policies and procedures). Due to the sensitive nature of the topics and in the interest of maintaining confidentiality, the Inspectors were not able to triangulate the personnel cases. Therefore, with regard to those cases, the focus was on identifying gaps in the scope and substantive content of policies and shortcomings in processes and procedures.

23. The full range of information and views received via questionnaire responses, interviews and the global staff survey have been dealt with in accordance with the usual respect for confidentiality shown by JIU, and particular caution was exercised with regard to the 17 personnel cases reviewed. The report primarily reflects aggregated responses; where quotations are given for illustrative purposes, the source(s) are never cited.

24. To facilitate the handling of the report and the implementation of its recommendations and monitoring thereof, annex X contains a table indicating whether the report was submitted to the relevant organizations for action or for information. The table specifies whether the recommendations require action by the organizations' governing bodies or executive heads.

D. Definitions

25. A number of key terms are used consistently throughout the review. While the specific definition of each term varies from one organization to another in their formal policy documents, a number of common elements can be identified across the definitions. These common strands have been synthesized to arrive at the general definitions presented below.

- **Whistle-blowing** is the disclosure of misconduct/wrongdoing in the context of a work-based relationship. The reporting must be to a designated channel to constitute a "protected activity".

- **Protected activity** is the reporting of misconduct and/or wrongdoing to an appropriate mechanism or body. Protected activities also include cooperating with a duly authorized investigation or audit.

- **Misconduct/wrongdoing** refers to a failure by a staff member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Rules of the United Nations or other relevant administrative issuances and organizational policies, or failure to observe the standards of conduct expected of an international civil servant. This includes, but is not limited to: abuse or misuse of organizational property and funds, including for personal gain or gain by another; abuse of position, including for personal gain or gain by another; solicitation or receipt of "kickbacks" or bribes; willful misrepresentation (fraud); corruption; sabotage; coercion; collusion; embezzlement; work harassment; sexual harassment; discriminatory practices; retaliation, including retaliation against alleged whistle-blowers; abuse of authority; and conflicts of interest. The Inspectors have chosen to use "misconduct/wrongdoing" throughout the report to reflect both terms, so as not to exclude one and to best reflect the variance of scope in the policies of the 28 participating organizations.

- **Retaliation** is defined as any direct or indirect detrimental action recommended, threatened or taken towards an individual who has previously reported misconduct/wrongdoing or participated in an oversight activity. Retaliation, in this context, must be related to a "protected activity".

- **Complainant** is an individual making a good-faith report that discloses or demonstrates an intention to disclose information that misconduct, wrongdoing or retaliation may have occurred.

- **Investigation subject (or subject)** is a person who is the focus of the investigation, either by virtue of an allegation made or evidence gathered during the course of an investigation.

- **Preliminary assessment** is the process of collecting, preserving and securing basic evidence and the evaluation of this evidence to determine whether an investigation into reported allegations of misconduct/wrongdoing is justified.

- **Prima facie case (of retaliation)** is established when the information available to the designated entity receiving the retaliation complaint (an ethics or oversight office) indicates that it is more likely than not that a causal connection exists between the protected activity and the detrimental action taken or threatened against the complainant. When the office handling the retaliation complaint has determined that a prima facie case has been established, the matter is referred for a full investigation.

- **Policy** (why we do it) is a set of guiding principles or rules intended to influence decisions and actions.

- **Process** (what we do) is a series of actions that one takes in order to achieve a result.

- **Procedure** (how we do it, when we do it, with whom) is the method and order followed in taking an action.

- An **accountability framework** is a comprehensive commitment by an organization to standards, procedures and mechanisms to ensure it is accountable. It underscores the commitment with results and risk-based performance management as well as shared values and a culture of integrity and transparency.[7] The three key components of a robust accountability framework are: (a) the political covenant with Member States; (b) internal controls, and; (c) complaints and response mechanisms.[8]

- **Respectful dissent** is the right to have, and appropriately express, an unpopular opinion or a perspective that may not conform with established policies or positions of the organization.

E. Limitations and challenges

26. The Inspectors recognize that an analysis of the 17 cases of personnel who had reported misconduct, wrongdoing and retaliation to their organizations would have allowed for a better understanding of the human dimension of pressures, grief and toll — in some cases extreme — that complainants can be subjected to. This could not be done, however, due to the inability to triangulate and verify the information provided with the associated organizations and relevant functions, as a consequence of the need to protect the identity and confidentiality of the complainants.

27. In order to set appropriate expectations with the 17 personnel interviewed, the Inspectors focused solely on the processes and procedures followed by developing timelines and identifying milestones. The interviews focused only on the initial reports of misconduct/wrongdoing and any corresponding retaliation (if applicable). The project team made it clear to the interviewees that it would not relitigate cases or weigh in on the outcomes or results. Additional safeguards were put in place to secure information received and manage risks to individuals associated with the personnel cases, including the subjects of the allegations and any witnesses.

28. System-wide accounting of misconduct/wrongdoing and retaliation cases formally reported between 2012 and 2016 was limited by deficiencies in the record-keeping practices of the function(s) designated to receive such reports, which resulted in some organizations being unable to account for the total number of cases reported, verify outcomes and/or identify informal interventions. Additionally, each organization has its own particularities with regard to the steps that it follows in handling misconduct/wrongdoing and retaliation reports, thereby limiting the ability to make inter-organizational comparisons of procedures. In a few instances, there were terminology and definitional challenges, as organizations used different terms to qualify comparable steps, procedures and practices.

29. The Inspectors wish to express their appreciation to all the officials of the United Nations system organizations and representatives of other organizations who assisted in the preparation of the report, particularly those who participated in the interviews and so willingly shared their knowledge and expertise.

End notes

[1] David Banisar, "Silencing sources: an international survey of protections and threats to journalists' sources", Privacy International Global Survey Series (November 8, 2007).

[2] United Nations Convention against Corruption, art. 33; Council of Europe, recommendation CM/Rec(2014)7, appendix; Organization of American States, Model Law to Facilitate and Encourage the Reporting of Acts of Corruption and to Protect Whistleblowers and Witnesses (2013).

[3] ST/SGB/2017/2 and Rev.1.

[4] See UNDT/2012/114, para. 94.

[5] The membership of the Ethics Network of Multilateral Organizations includes the ethics offices of 24 United Nations system entities (the Food and Agriculture Organization of the United Nations (FAO), the International Atomic Energy Agency (IAEA), the International Civil Aviation Organization (ICAO), the International Fund for Agricultural Development, the International Labour Organization (ILO), the International Organization for Migration, the International Maritime Organization (IMO), the International Telecommunication Union (ITU), the United Nations Secretariat, the Joint United Nations Programme on HIV/AIDS (UNAIDS), the United Nations Development Programme (UNDP), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the United Nations Population Fund (UNFPA), the Office of the United Nations High Commissioner for Refugees (UNHCR), the United Nations Children's Fund (UNICEF), the United Nations Industrial Development Organization (UNIDO), the United Nations Office for Project Services (UNOPS), the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the World Tourism Organization (UNWTO), the Universal Postal Union (UPU), the World Food Programme (WFP), the World Health Organization (WHO) including the Pan American Health Organization (PAHO), the World Intellectual Property Organization (WIPO) and the World Meteorological Organization (WMO)) as well as the Asian Development Bank, the African Development Bank, the European Bank for Reconstruction and Development, the European Investment Bank, the Inter-American Development Bank, the International Monetary Fund, the Islamic Development Bank, the Organization for Security and Co-operation in Europe, the World Bank Group, the World Customs Organization and the World Trade Organization.

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[6] Australia, Belgium, Canada, France, Germany, Italy, Japan, Mexico, the Netherlands, Norway, the Republic of Korea, the Russian Federation, Spain, Sweden, Switzerland, Turkey, the United Kingdom of Great Britain and Northern Ireland and the United States of America.

[7] See DP/2008/16/Rev.1.

[8] See JIU/REP/2011/5.

II. BEST PRACTICES FOR WHISTLE-BLOWER POLICIES

A. Importance of comprehensive written whistle-blower policies

30. Effective whistle-blower policies, including protection against retaliation policies, are a key part of strong organizational governance, risk management and maintenance of a culture of integrity. At their best, such policies facilitate the reporting, investigation and remediation of misconduct/wrongdoing and prevent retaliation against those who report. At a minimum, as they are often the first place a person turns to figure out if he or she should report, policies should outline what is reportable, to whom to report, mechanisms through which to report and what to expect. Indeed, all but 1 of the individuals in the 17 personnel cases reviewed (alleging misconduct/wrongdoing and/or retaliation) confirmed that they had deferred to their organization's protection against retaliation policy.

31. A protection against retaliation policy also serves as a public document that demonstrates an organization's commitment to accountability, integrity and ethics, which in turn helps to create trust both within and outside an organization. It constitutes a foundational element in an organization's accountability framework and must therefore be coherent, accessible and comprehensive. Consequently, implementing best practices for policies on reporting and investigating misconduct/wrongdoing and retaliation signals the value that an organization places on ethical conduct.

32. Beyond just responding to regulatory requirements, protection against retaliation policies must communicate organizational, legal and regulatory rules to all personnel (staff and non-staff). This includes providing a clear understanding of what constitutes appropriate, acceptable and lawful behaviour, in order to demonstrate to stakeholders the organization's commitment to operate in an environment that is civil, compliant and correct.[1] The policy must also specify safeguards for its implementation, including the guarantee of confidentiality, adequate investigation mechanisms and suitable disciplinary and redress measures.[2]

B. Methodology for the development of best practices criteria and indicators to assess protection against retaliation policies

33. In order to develop best practices criteria to measure the strength of the protection against retaliation policies of the 28 United Nations system organizations that fall within its mandate, JIU contracted with an academic institution[3] that has on staff an international expert in whistle-blowing policies and practices. The best practices criteria are derived from an analysis of 27 source documents (see annex I), including acts, codes, policies, reports, guides, studies, recommendations and best practices, produced by a range of government entities, intergovernmental organizations, non-governmental organizations and independent experts. On the basis of the expert's analysis, seven best practice criteria for reporting misconduct/wrongdoing and retaliation were identified,[4] along with a number of corresponding indicators that focused on policies, practices and procedures pertaining to the reporting of wrongdoing and retaliation.

34. The seven criteria were then informally vetted with external[5] experts and international practitioners in protection against retaliation policies, and a final list of five criteria and 22 corresponding indicators was developed. The narrowing of the final criteria and corresponding indicators was done to ensure that the best practices were focused solely on written policies rather than on practices and procedures associated with implementation. The five criteria are as follows: (a) reporting of misconduct/wrongdoing; (b) protection against retaliation; (c) additional support available to persons reporting misconduct/wrongdoing; (d) preliminary review, recording and investigation of misconduct/wrongdoing and retaliation reports; and (e) general strength of the policy.

35. Once the best practices criteria were finalized, the JIU project team and its independent expert analysed the 23 protection against retaliation policies in existence as of 31 December 2017 (see annex II),[6] covering the 28 JIU participating organizations,[7] and rated each policy against the 22 indicators. Each organization received a copy of its own ratings for validation, and, for any ratings that they contested, they were asked to provide supporting information and documentation (e.g., policies, manuals and internal guidelines) to support their claim. A thorough review of the comments and documentation received by JIU and its independent expert showed that one third of the indicators (34.6 per cent, or 175 out of 506 indicators) were rerated, out of which 155 (88.6 per cent) reflected an improvement compared with the original rating,

while the ratings for 20 indicators (11.4 per cent) were downgraded. The JIU review team subsequently determined the final ratings and expanded the context to include additional documents.

36. In cases where there is a disagreement between JIU and an organization on the rating of a particular indicator, and JIU has either not accommodated or only partially accommodated a change in rating, the corresponding rationale is explained in an end note. In the final rating, in cases where a protection against retaliation policy and other published organizational policies and guidelines (e.g., oversight charter, misconduct policy or investigation guidelines) fully address an indicator, a tick is recorded [✓]; in cases where they only partly address an indicator, a circle is recorded [O]; and in cases where they do not address an indicator, a cross is recorded [✗]. A comprehensive table of ratings of all participating organizations against all criteria and indicators is contained in annex III.

37. As stated above, while the review was initially intended to rate the best practices criteria on the basis of a protection against retaliation policy alone, its scope was subsequently broadened to include other relevant and related documents,[8] taking into consideration the fact that, in most organizations, misconduct/wrongdoing and retaliation are dealt with under separate policies that are owned and administered by different organizational units, typically the oversight office for misconduct/wrongdoing cases and the ethics office for retaliation cases. The Inspectors recognize that, while separate policy documents may be necessary in some cases, the fragmentation of the policy issuances creates a system that is cumbersome and incomplete and imposes a heavy burden on staff and non-staff looking to report misconduct/wrongdoing or to seek protection against retaliation. **The Inspectors believe that, ideally, organizations and staff would benefit from a single policy document that contains all relevant policy information and guidance.**

38. Additionally, the **Inspectors emphasize the need to ensure that all relevant policy documents be made publicly available** — not just on the organization's intranet page or only to a certain organizational unit, as is presently the case in a number of organizations. Restricting access to such information greatly limits the ability to arrive at an informed decision on whether to report misconduct/wrongdoing and retaliation, effectively diminishes the operational value of any protection against retaliation policy and further inhibits reporting from outside sources such as vendors and beneficiaries.

C. Awareness and overview of 23 protection against retaliation policy ratings for 28 United Nations system organizations

39. Prior to examining whether published polices meet best practices criteria, it is important to gauge the extent to which staff are aware of their existence, which determines whether they can access and properly utilize them. The results of the JIU 2017 global staff survey on whistle-blower policies covering all 28 organizations showed that one fifth (19.9 per cent) of the respondents were not familiar with policies for reporting misconduct and retaliation, nearly one half (49.3 per cent) were only partly familiar, and only 3 in 10 (30.7 per cent) were very familiar.

40. When disaggregated, the results showed that a greater proportion (34 per cent) of respondents who identified as field-based staff were very familiar with relevant policies, compared with headquarters staff (25 per cent). In terms of organization size, the percentage of staff unfamiliar with such policies in small and medium-sized organizations (28–30 per cent) is nearly double the percentage in large organizations (16 per cent). The lack of familiarity was highest among respondents who identified as non-staff (27 per cent), which can be explained in some cases by the fact that not all policies are publicly posted. Overall, the results of the global staff survey indicate a clear need to ensure that personnel at all levels are fully aware of and familiar with these important policies.

D. Ratings and analysis by criteria and best practices indicators

1. Protection against retaliation policy rating based on criterion 1: reporting misconduct/wrongdoing

41. The first criterion is used to assess the enabling conditions that encourage personnel to report misconduct/wrongdoing. It contains five best practices indicators that assess the availability of multiple channels for reporting, including the ability to report to an independent oversight body in any of the organization's working languages. The criterion is used to assess whether there are specific checks for accountability that go to the very top, namely, whether there are specific provisions for reporting allegations concerning the head of the organization and the head of the oversight office. It is also used to check for vital safeguards, including the ability to report confidentially and anonymously and the circumstances under which, that is, how and when, a person may make such reports to an external entity. Overall, only UNHCR and UNRWA meet all the requirements for providing staff with comprehensive and independent channels for reporting misconduct/wrongdoing confidentially and anonymously, including to external entities, and they are the only organizations with specific provisions for reporting on the executive head and the head of the oversight office.

Table 1

Protection against retaliation policy ratings: best practices indicators for criterion 1

Participating organization	1.1 Requires at least two channels for internal reporting	1.2 Allows for reporting to an oversight body and requires that the reporting line be independent	1.3 Allows a person to report confidentially and anonymously	1.4 Has specific provisions for reporting misconduct/wrongdoing concerning the head of an organization and head of the oversight office	1.5 Allows for reporting in any of the working languages of the organization	1.6 Indicates when and how to report to an external entity (e.g., law enforcement, public interest group or the media)
FAO	✓	✓	✓	O	✓	✗
IAEA	✓	✓	✓	✗	✓	✓
ICAO	✓	✗	O	✗	✗	✗
ILO	O	O	O	O	✓	✗
IMO	✓	✓	O	✗	✓	✓
ITU	✗	O	✗	✗	✓	✗
United Nations Secretariat	✓	✓	✓	O	✓	✓
UNAIDS	✓	✓	✓	✗	✓	✓
UNDP	✓	✓	O	O	✓	O
UNESCO	✓	✓	✓	✗	✓	✓
UNFPA	✓	✓	✓	O	✓	✓
UNHCR	✓	✓	✓	✓	✓	✓
UNICEF	✓	✓	O	O	✓	✓
UNIDO	✓	✓	✓	O	✓	✗
UNOPS	✓	✓	O	✗	✓	✓
UN-Women	✓	✓	✓	O	✓	✓
UNRWA	✓	✓	✓	✓	✓	✓
UNWTO	✓	✗	O	O	✓	✓
UPU	✓	✗	O	✗	✓	✓
WFP	✓	✓	✓	✗	✓	✓
WHO	✓	✓	✓	✗	✓	✓
WIPO	✓	✓	✓	✓	✓	✓
WMO	✓	✓	✓	✗	✓	✓

Key: [✓] = fully addressed; [O] = partially addressed; [✗] = not addressed.

Best practices indicator 1.1: requires two channels for internal reporting

42. Best practices indicator 1.1 is used to assess whether a policy has at least two channels for the internal reporting of misconduct, as it is essential to provide personnel with a range of reporting channels so that they can report where they feel most comfortable and through a channel that represents no conflict of interest or cause for consternation. Presently, apart from ITU, all other entities provide at least two channels for the internal reporting of misconduct/wrongdoing, typically the immediate supervisor and the head of the oversight office. Other channels include the head of the division/department, the human resources director, the ethics office, the ombudsman, focal points (e.g., for sexual exploitation and abuse) and the head of the organization.

43. While only one protection against retaliation policy requires a reporting hotline to be available, this reporting mechanism is now widely available in large organizations. As a good practice, the UNDP Oversight Charter explicitly requires the oversight office to maintain multiple reporting options, namely a telephone hotline, a web-based reporting facility and an email address, that function around the clock to facilitate the reporting of fraud, corruption or other wrongdoing. The WFP intranet contains a specific page that lists all the steps for identifying and reporting any misconduct, including appropriate phone numbers and email addresses. WIPO is the only organization that allows for reporting misconduct to a Member State, through the Chair of the WIPO Coordination Committee. In ILO, only certain forms of misconduct can be reported through multiple channels.[9]

Best practices indicator 1.2: requires reporting to an independent oversight body

44. Best practices indicator 1.2 is used to assess whether a written policy allows for reporting wrongdoing to an oversight body that is independent. The criteria for assessing the independence of oversight bodies and corresponding determinations are elaborated upon in chapter III. Such a provision is essential for ensuring that personnel can report to any entity that has the operational autonomy to follow up on the complaint, irrespective of the status of the accused. Apart from ICAO (where reporting is to the ethics office), UNWTO and UPU, the remaining 20 policies of JIU participating organizations all allow for reporting misconduct to an independent entity, typically the internal oversight/audit office or an inspector general's office. ILO,[10] UNWTO[11] and UPU[12] either disagreed with their rating for indicator 1.2 or provided additional information.

Best practices indicator 1.3: allows for confidential and anonymous reporting

45. Best practices indicator 1.3 is used to assess whether the written policies include the ability to report misconduct/wrongdoing anonymously and confidentially. Ensuring provisions for both anonymity and confidentiality are essential to the reporting of misconduct, particularly taking into consideration the hierarchical nature of United Nations system organizations and the significant and ever-increasing proportion of the workforce who lack job security because they hold non-staff contracts or temporary and fixed-term appointments. While anonymous reports may make investigation more difficult, they can also serve to encourage reporting where fear of retaliation is high. Anonymous reporting is further covered in chapter V.

46. Interviews with professionals who play a key role in whistle-blower protection (such as those with positions in oversight, ethics, human resources or senior management) revealed that some lacked a clear understanding of the distinction between the two terms. Of the respondents to the JIU survey, 53 per cent of those who had witnessed misconduct/wrongdoing within the past five years did not report it. Of those who did not report, 57 per cent did not do so because they lacked confidence that confidentiality would be fully respected and that they would be effectively protected if they did report.

47. Anonymous reporting is the ability of an individual to report misconduct without having to identify himself or herself, that is, the organization will accept a report of misconduct that does not need to be linked back to the identity of the complainant. This could be through a phone call, via email from a fictitious or masked email account, or through a letter without any sender information. Confidential reporting is when the organizational policy provides assurances to an individual who identifies himself or herself in reporting

misconduct/wrongdoing to a designated entity that neither his or her identity nor the information shared can be disclosed to any other entity without the individual's explicit consent. **Future relevant policy updates should clearly convey both the application and definition of both terms**.

48. As of the end of 2017, only 14 organizations (61 per cent) had relevant policies in place that allowed for both confidential and anonymous reporting. Furthermore, limitations exist, with WMO and WFP not allowing for the anonymous reporting of workplace harassment or abuse of authority. ICAO, ILO, IMO, UNICEF, UPU and UNWTO had no explicit provisions for anonymous reporting. While UNRWA allows for anonymous reports, it states that action may not be taken in cases where information cannot be corroborated. In this regard, **the provision in the WHO policy to provide anonymous reporters (via external hotline or email) with a reference number for further follow-up with the responsible office is a good practice worthy of replication**.

49. UNOPS has no explicit provisions in its policy for confidential reporting, nor does ITU, and in fact ITU's policy states that it will not be obliged to maintain the confidentiality of a person who discloses his or her identity in reporting misconduct. As a good practice, the WHO and UNIDO policies describe in detail the specific circumstances under which the confidentiality of the complainant may be waived. Another good practice is contained in the FAO investigation guidelines, which explicitly state that failure by the organization's oversight personnel to comply with confidentiality rules governing whistle-blower protection will be considered unsatisfactory conduct and subject to disciplinary action. UNDP,[13] UNOPS[14] and UPU[15] either disagreed with their rating for this indicator or provided additional information.

Best practices indicator 1.4: contains specific provisions for reporting misconduct/wrongdoing concerning the head of the organization and the head of the oversight office

50. Best practices indicator 1.4 is vital for demonstrating an organization's commitment to address misconduct/wrongdoing and retaliation at the highest level — the executive head. It also recognizes the potential for abuse of power and/or dereliction of duties if allegations are lodged against those who oversee investigations, namely, heads of oversight offices. Most United Nations system organizations have a vertical reporting structure, particularly specialized agencies, in which the heads of all entities dealing with misconduct/wrongdoing and retaliation (such as human resources, ethics offices, oversight offices and ombudsmen) report directly to the head of the organization. In most participating organizations, the head of the organization makes pertinent administrative decisions on misconduct/wrongdoing and retaliation cases on the basis of investigation findings and recommendations. Therefore, under this indicator, ideally reports concerning the head of the organization should be conveyed to an entity that would not face a conflict of interest in independently following up on an allegation and taking decisive measures.

51. Only UNHCR,[16] UNRWA[17] and WIPO[18] presently have explicit provisions for reporting misconduct against both the head of the organization and the head of oversight to an independent channel. This includes OIOS of the United Nations Secretariat for allegations against the organizational heads of UNHCR and UNRWA and against the head of the UNHCR oversight office. For allegations against the head of the oversight offices at UNRWA and WIPO and against the WIPO Director-General, it is required that the respective oversight advisory committees be informed and their advice sought. For funds and programmes, as their executive heads are appointed by the Secretary-General,[19] this theoretically allows for bringing any misconduct allegations against the executive head to the United Nations Secretariat (OIOS). The policies of three funds and programmes (UNFPA, UNICEF and UN-Women) also specifically reference OIOS for reporting outside established internal mechanisms.

52. ILO, among other entities, allows for reporting allegations of fraud concerning the Director-General to the Governing Body Chair.[20] This is a good practice in that the Chair is independent of the executive head and is likely to be sufficiently well versed in the organization's rules and regulations to take appropriate action. Most interviewees working in ethics and oversight offices confirmed that such reporting constituted uncharted territory and acknowledged that they would not know how to definitively handle such allegations as no standard operating procedures existed.

53. Only FAO, the United Nations Secretariat, UNFPA and WIPO explicitly allow for reporting allegations concerning the head of the oversight office to the head of the organization. UNDP, UN-Women and UNWTO provide for this indirectly, with provisions allowing for reporting to the next highest level of authority when there is a conflict of interest with the designated reporting channel. Eighteen organizations[21] have provisions in place for external referral to an alternate investigation mechanism in cases of conflict of interest with the internal oversight body. ILO,[22] IMO,[23] UNAIDS,[24] UNDP,[25] UNESCO,[26] UNFPA,[27] UNIDO,[28] UN-Women[29] and WFP[30] either disagreed with their rating for indicator 1.4 or provided additional information.

54. According to information obtained through various sources, there have been allegations against the head of at least one United Nations system organization in recent years. While the governing body did get involved, it was not before reputational risks, following media attention, prompted it. In cases where allegations have been investigated and conclusions have pointed to misconduct/wrongdoing, none resulted in any disciplinary action against the executive head within the period of this review (2012–2016).

55. Regarding heads of oversight offices, allegations within this period have included abuse of power, harassment and breach of confidentiality. There is some evidence that actions were taken in a few cases within the review period, but these actions were not necessarily disciplinary in nature (e.g., the subject being asked to resign or allowed to resign from his or her post). It should be noted that, in organizations that do not have an oversight function and/or investigation capacity, other functions (e.g., ethics officers, heads of administration and deputy heads) may require specific provisions based on their roles and responsibilities in policy implementation to undertake investigations.

56. Policies governing misconduct/wrongdoing and retaliation should have specific protocols for reviewing allegations against such personnel to avoid any conflict of interest. Governing bodies should review reporting options and protocols for allegations against the head of the organization and the head of the oversight office, including appropriate provisions in employment contracts for ethics-related violations. One option would be to provide a clearly defined role for the oversight committee, but the overarching requirement is to offer a well-defined and independent channel for allegations and to ensure that the necessary reviews and investigations are conducted.

57. Specifically, policies should: contain provisions for directly referring allegations against the executive head and the head of the oversight office (or other relevant functions) to the oversight committee; outline the means for referral; and stipulate how the oversight committee would handle the allegation (e.g., referral to an external independent mechanism to conduct the investigation) and its role in taking administrative decisions concerning protection, redress and disciplinary measures based on the investigation findings. The implementation of the following recommendation can reasonably be expected to lead to enhanced transparency and accountability in United Nations system organizations.

Recommendation 1

Legislative bodies should adopt measures by 2020 to ensure that all policies related to misconduct/wrongdoing and retaliation specify appropriate channels and modalities, such as independent oversight committees, for reporting and investigating allegations against the executive head of the organization, as well as against any other functions that may entail a potential conflict of interest in the handling of such issues.

Best practices indicator 1.5: allows for reporting in any of the working languages of the organization

58. As global entities, United Nations system organizations with major regional and field presences should have policies with explicit provisions for staff to make misconduct/wrongdoing reports in any of the working languages of the organization and of its major duty stations. For instance, beyond English and French, other working languages applied in the United Nations regional commissions include Arabic, Russian and Spanish. While policy documents do not specify languages in which to report, oversight and

ethics offices in all organizations (except ICAO) confirmed that they have accepted reports in any of the working languages, and most had the internal capacity to handle reporting in such languages.

59. The UNDP oversight office has an online reporting system that allows complainants to choose from among 45 languages when reporting. This constitutes a good practice for all organizations with a significant field presence. Additional practical measures to facilitate reporting include ensuring that all misconduct/wrongdoing reporting forms are translated into all the organization's working languages and that in-house capacity exists in those languages to provide oral and written feedback to staff seeking advice on how to report.

Best practices indicator 1.6: when and how to report to an external entity (e.g., law enforcement, a public interest group or the media)

60. Eighteen organizational policies allow for the external reporting of misconduct/wrongdoing when it is necessary to avoid a significant threat to public health and safety, substantive damage to an organization's operations or violations of national and international law. According to the 18 policies, personnel may report externally if they: (a) are unable to report through internal mechanisms because they perceive or fear a threat to their own safety and/or that of their family members; (b) expect workplace retaliation; (c) believe that evidence will be concealed or destroyed; or (d) believe that no action will be taken. They may also report externally if no action has been taken after a set time period, provided that they accept no payment or benefit for such reporting.

61. With regard to reporting externally, UNFPA and UNICEF specifically call for giving preference to reporting to OIOS of the United Nations Secretariat, while the UN-Women policy is even more restrictive and states that preference must be given to reporting directly to its own executive director. Limitations exist, with UNDP allowing for reporting to local authorities only in cases of "compelling emergency/danger", after which the matter must immediately be reported to its legal support office.

62. Five organizations (FAO, ICAO, ILO, ITU and UNIDO) do not provide any options for external reporting of misconduct/wrongdoing. It may be noted that the Special Rapporteur on the right to freedom of opinion and expression has cautioned that reliance by ethics offices on the provision of the ICSC standards of conduct stating that "it would not be proper for international civil servants to air personal grievances or criticize their organizations in public" sets a tone that "counteracts the notion that staff should report misconduct that may, in some serious cases, fail to promote a positive organizational image".[31]

63. As a good practice, the WHO and UNAIDS protection against retaliation policies explicitly state that external reporting made in accordance with the policy will not constitute a breach of a staff member's obligations regarding the disclosure or use of their non-public information or their discretion obligations under the staff regulations.

2. Protection against retaliation policy rating based on criterion 2: protection against retaliation

64. In cases where an individual has reported misconduct/wrongdoing and has consequently faced retaliation, this criterion is used to assess the mechanisms and processes that must be in place for a person to feel secure in reporting such retaliation and receiving due protection. This criterion includes four indicators that are used to assess the identification in written policies of mechanisms through which to report retaliation and receive protection, the right to be updated on outcomes and actions taken (with due consideration for confidentiality), and clear provisions for disciplinary actions against established retaliators (see Table 2 for criterion ratings). Such provisions are essential to furthering a culture of accountability in an organization, as both interviews and surveys[32] have clearly shown that fear of retaliation is a major deterrent for whistle-blowers. All organizations either fully or partially met the indicators in this criterion, with written policies that explain where to report retaliation, describe the available protection measures, set expectations regarding outcomes and establish disciplinary measures for the subject.

Best practices indicator 2.1: outlines complaints mechanism for reporting retaliation

65. Best practices indicator 2.1 is used to assess whether the protection against retaliation policy provides a mechanism that a person can use if they believe they have suffered or are likely to suffer retaliation as a result of reporting wrongdoing or misconduct. Ideally, in order to engender the trust among personnel that is necessary for them to report retaliation, this indicator requires a reporting mechanism that is operationally independent, can fully protect confidentiality and has the substantive capacity to assess the retaliation complaint and recommend protection measures.

66. Presently, all 23 protection against retaliation policies provide for a single mechanism through which to report retaliation. In all but two organizations (FAO and IAEA), this is the ethics office, and FAO is the only organization where, despite the existence of an ethics office, the policy requires retaliation to be reported to the Inspector General's Office. In IAEA, retaliation is reported to the Director of Oversight, as there was no ethics office in existence at the time of this review. As a good practice, UNDP and UN-Women provide for seeking an informal resolution through the Ombudsman, with the former additionally suspending any applicable time limit for reporting to the ethics office for up to 120 days.

Table 2

Protection against retaliation policy ratings: best practices indicators for criterion 2

Participating Organization	2.1 Outlines a complaints mechanism that a reporting person can use if they believe they are likely to suffer retaliation or harm, or have suffered retaliation or harm as a result of reporting misconduct/wrongdoing	2.2 Provides for protection mechanisms if the reporting person suffers retaliation or harm, including transfer within the same duty station or to another duty station, change of supervisors, etc.	2.3 Requires that the reporting person be informed of the outcome of the report (both misconduct/wrongdoing and retaliation) and actions taken to address the concern, provided that this does not harm other staff members or release confidential or sensitive information.	2.4 Provides that a person who has engaged in retaliatory action be subject to appropriate disciplinary measures
FAO	✓	✓	O	✓
IAEA	✓	✓	O	✓
ICAO	✓	✓	✓	✓
ILO	✓	O	O	✓
IMO	✓	✓	O	✓
ITU	✓	✓	O	✓
United Nations Secretariat	✓	✓	O	✓
UNAIDS	✓	✓	✓	✓
UNDP	✓	✓	✓	✓
UNESCO	✓	✓	O	✓
UNFPA	✓	✓	✓	✓
UNHCR	✓	✓	O	O
UNICEF	✓	✓	O	✓
UNIDO	✓	✓	✓	✓
UNOPS	✓	✓	✓	✓
UN-Women	✓	✓	✓	✓
UNRWA	✓	✓	✓	✓
UNWTO	✓	✓	O	✓
UPU	✓	✓	O	✓
WFP	✓	✓	O	✓
WHO	✓	✓	✓	✓
WIPO	✓	✓	✓	✓
WMO	✓	✓	✓	✓

Key: [✓] = fully addressed; [O] = partially addressed; [✗] = not addressed.

Best practices indicator 2.2: outlines protection mechanisms to be used if complainant suffers retaliation

67. Best practices indicator 2.2 is used to assess whether the protection against retaliation policy contains provisions for protection mechanisms to be used if the reporting person suffers retaliation or harm, namely, accommodations the organization may put in place to protect the whistle-blower. Presently, all protection against retaliation policies, apart from that of ILO, outline multiple protection options that include interim protection measures while an investigation is ongoing, and/or more permanent protection measures aimed at correcting negative consequences once retaliation has been established. As a good practice, **all protection against retaliation policies should outline a non-restrictive applicable range of both interim protection measures as well as redress measures.**

68. Interim protection measures can include temporary suspension of implementation of the alleged retaliatory action, temporary reassignment of the whistle-blower, or placement of him or her on special leave with full pay. As a best practice, to mitigate disruptions to the whistle-blower's career, three policies (those of IAEA, UNAIDS and WHO) outline measures to relocate the alleged retaliator, including temporary reassignment, transfer or placement on special leave. The UNWTO protection against retaliation policy is a best practice, as it contains provisions stating that, in cases where there are reasonable concerns regarding the safety and well-being of a staff member and his or her family, the ethics office can make recommendations to the head of group or business unit that "specific, reasonable and available measures" be taken in order to ensure their safety.

69. The UNRWA protection against retaliation policy outlines the following potential redress measures, which are not stated in any other policy and should be seen as a best practice:
    - Back pay and benefits, with consideration given to the likely advancement and salary increases that a staff member would have received
    - Reimbursement of representation fees or other costs associated with the individual's claim of retaliation
    - Compensatory damages, including for financial loss linked to retaliation by the Agency
    - Intangible benefits, including public recognition that the person's complaint of retaliation was well founded and of the person's contribution to the Agency.

70. The 2010 UNOPS protection against retaliation policy provided that, if retaliation was established against a complainant, the ethics officer could make a determination as to whether colleagues of the complainant might have also suffered negative consequences due to association with the complainant. In this regard, the ethics officer could recommend appropriate measures aimed at correcting the negative consequences suffered by the colleagues, referred to as "spillover retaliation". Extending such protection is especially pertinent in cases where personnel are serving as witnesses for complainants before the tribunals. Indeed, such protection would encourage legitimate witnesses to come forward who would otherwise refrain from providing testimony due to fear of retaliation.

71. The ruling in *Kasmani v. Secretary-General of the United Nations* (UNDT/NBI/2009/67) called on the United Nations Ethics Office to review its 2005 protection against retaliation policy to include the protection of witnesses. The Dispute Tribunal held that witnesses testifying in this case should not be made subject to physical or verbal intimidations or threats, including threats to the security of their employment or their career development, prior to or after testifying before the Dispute Tribunal. The ruling recognized the right of staff members testifying before the Dispute Tribunal to enjoy the protection conferred upon them by their employment contract and by the rules and regulations governing the organization. The protection against retaliation policy of the African Development Bank also provides for such protection. The Inspectors are of the view that **organizations should consider expanding the definitions of protected activities or provide additional policy guidance targeting specific risk factors and vulnerable staff categories, such as Tribunal witnesses, personnel of staff support services or others, in order to protect them against intimidation and retaliation**.

Best practices indicator 2.3: informing the reporter of outcomes of and actions taken on complaints

72. Best practices indicator 2.3 is used to assess whether a policy requires that the reporting person be informed of the outcome of his or her report (whether it be a wrongdoing/misconduct or a retaliation report) and of any action the organization has taken to address the concern, provided that this does not harm other staff members or involve the release of confidential or sensitive information. Such feedback provisions are essential to ensure accountability and trust in the reporting process, which in turn serves to reassure potential whistle-blowers about what to expect in terms of follow-up information and actions.

73. Presently, 11 policies fully meet the requirements under the indicator, while 12 have partial feedback measures, as follows: eight entities (ILO, IMO, UNESCO, UNHCR, UNICEF, UNWTO, UPU and WFP) provide feedback on the outcome of retaliation but not misconduct cases; the United Nations Secretariat provides feedback on retaliation and certain forms of misconduct cases; updates on IAEA investigations outcomes are purely at the discretion of its oversight head; ITU informs the reporter when a case has been referred for investigation but does not inform about the outcome; and FAO outlines feedback measures in the case work manual of the Inspector General's Office, but this is not available to personnel at large.

74. Some useful practices include: explicitly requiring the complainant to be informed of the outcome of the investigation in writing (UNICEF), irrespective of his or her employment status with the organization (WIPO); and providing complainants in cases of unsubstantiated allegations with sufficient information to make an informed decision about contestation (UNRWA). FAO,[33] IMO,[34] ITU,[35] the United Nations Secretariat,[36] UNHCR,[37] UPU[38] and WFP[39] either disagreed with their rating for indicator 2.3 or provided additional information.

Best practices indicator 2.4: outlining disciplinary measures for retaliators

75. Best practices indicator 2.4 is used to assess whether there are provisions in written policies for subjecting a person who has engaged in retaliation to appropriate disciplinary actions. Most policies (22 out of 23) state that established retaliation may lead to administrative and/or disciplinary action. Curiously, the UNHCR policy provides for disciplinary action when retaliation against outside parties is established but is silent on established retaliation against staff members. ITU, UNFPA and UN-Women include transfer of the retaliator to other functions as an option. Only two protection against retaliation policies outline specific disciplinary measures. In this regard, the Special Rapporteur on the right to freedom of opinion and expression has noted that "punishment of those who retaliate should be serious, not merely disciplinary, and should include the possibility of removal from their post and personal liability".[40]

76. Clearly stating the potential range of disciplinary measures indicates an organization's commitment to take definitive actions that go beyond mere reprimands and also serves as a clear warning that engaging in retaliation can result in serious professional consequences. As a best practice, the protection against retaliation policies of WHO and UNAIDS clearly specify the full range of possible disciplinary measures, which include: written censure; fines of up to three months' net base salary; loss of up to three steps at grade; suspension with partial or no pay for up to one month; reduction in grade; dismissal; and summary dismissal for serious misconduct. UNHCR[41] disagreed with its rating for indicator 2.4 and provided additional information.

3. Protection against retaliation policy rating based on criterion 3: additional support available to persons reporting misconduct

77. Reporting persons need support and guidance in reporting misconduct/wrongdoing and/or retaliation due to the associated risk to their careers, personal safety and/or social and personal well-being. Such support can include, among others, helplines, legal assistance, counselling services, external support services and independent advice, and it is distinct from the protection measures detailed under the preceding criterion. There are three indicators under this criterion, which are used to assess the engagement of senior management in assistance or protection, informal guidance and support options and the availability of external and independent appeals processes when a prima facie case is not determined.

78. While all of the written policies contain information on how and when senior management will become involved to provide further protection or assistance, only three organizations (UNDP, UNFPA and UNOPS) meet all the indicators under this criterion. Among the specialized agencies, only WIPO provides for an external and independent appeals process when a prima facie case is not determined.

Table 3

Protection against retaliation policy ratings: best practices indicators for criterion 3

Participating organization	3.1 Outlines when and how senior management within an organization should become involved in providing further protection or assistance to a reporting person	3.2 Indicates options available to reporting persons to seek informal guidance and support, e.g., from a relevant union, ombudsman, staff legal adviser or staff counselling service	3.3 Provides for an external and independent appeals process for reporting persons when they have reasonable grounds for believing that the protection provided was inadequate or when a prima facie case was not determined
FAO	✓	✕	✕
IAEA	✓	✕	✕
ICAO	✓	✓	✕
ILO	✓	O	✕
IMO	✓	✕	✕
ITU	✓	✕	✕
United Nations Secretariat	✓	✕	✓
UNAIDS	✓	✓	✕
UNDP	✓	✓	✓
UNESCO	✓	✕	✕
UNFPA	✓	✓	✓
UNHCR	✓	✓	✕
UNICEF	✓	✕	✓
UNIDO	✓	✕	✕
UNOPS	✓	✓	✓
UN-Women	✓	✓	✕
UNRWA	✓	✕	✓
UNWTO	✓	✕	✕
UPU	✓	O	✕
WFP	✓	✕	✕
WHO	✓	✓	✕
WIPO	✓	✓	✓
WMO	✓	✕	✕

Key: [✓] = fully addressed; [O] = partially addressed; [✕] = not addressed.

Best practices indicator 3.1: involvement of senior management in protection or assistance

79. Best practices indicator 3.1 is used to assess whether a policy contains provisions on how and when the senior management of an organization should become involved in providing further protection or assistance to a reporting person. Such provisions are needed to ensure the commitment of an organization's leadership to directly engage on matters that carry reputational risks and that may affect the safety and well-being of their staff. Thus, actions taken must be at a high-enough level to be immediately actionable and, additionally, to hold leadership accountable.

80. The policies of all organizations include provisions for the engagement of senior management in providing protection. In 19 organizations,[42] on the basis of the protection against retaliation policies, such engagement mostly occurs after the ethics or oversight office has made a determination that a credible threat of retaliation exists, in other words, after a determination has been made that prima facie evidence

has been found and the case has been forwarded for investigation. Determination of interim protection measures for the complainant, as provided for in these 19 policies as well as in that of the United Nations Secretariat, is made by the head of the organization. In UN-Women, this determination is made by the head of human resources. In IMO and UNFPA, senior-level engagement undertaken at the end stage, by the head of the organization, to determine redress measures once retaliation has been established. As a good practice, the policies of the United Nations Secretariat and ILO provide for early engagement with those at risk of retaliation.

Best practices indicator 3.2: options to seek informal guidance and support

81. Best practices indicator 3.2 is used to assess the provision of options for complainants to seek informal guidance and support, both before and after reporting. Such support can play a vital role in helping potential whistle-blowers to arrive at an informed decision on whether to report and in explaining the possible repercussions of reporting, the protection mechanisms available and what will happen if they do report. This also includes psychosocial support, which can greatly assist staff in coping with potential negative consequences of reporting. Informal guidance or support options available in United Nations system entities include the ethics offices, staff unions or associations, ombudsman or mediation services, staff legal advisers and staff counsellors.

82. The policy documents of seven organizations explicitly refer to informal support options and fully meet this criterion. In the remaining 16 policy documents, several of the aforementioned functions exist (mostly at headquarters), but they are not mentioned as support options in the policy documents. This raises questions regarding the extent to which personnel, particularly field staff and non-staff, would be aware of their existence and be able to receive support in reporting misconduct/wrongdoing and retaliation.

83. As a best practice, the protection against retaliation policies of WHO and UNAIDS explicitly state that, in order to help staff who are unsure whether or not certain facts should be reported, their ethics offices offer confidential and impartial advice and support to (potential) whistle-blowers. The policies also outline the availability of a hotline that is managed by external operators who report to the ethics offices. As a good practice, the policies of five funds and programmes (UNDP, UNFPA, UNHCR, UNOPS and UN-Women) explicitly encourage contacting the ombudsman or mediator to seek an informal resolution to the underlying matter, that is to say, the issue that gave rise to the concern about retaliation. FAO,[43] IAEA,[44] ILO,[45] IMO,[46] ITU,[47] the United Nations Secretariat,[48] UNAIDS,[49] UNESCO,[50] UNICEF,[51] UNIDO,[52] UNRWA,[53] UPU,[54] WFP,[55] WIPO[56] and WMO[57] either disagreed with their rating for indicator 3.2 or provided additional information.

Best practices indicator 3.3: external, independent appeals process when a prima facie case of retaliation is not determined

84. Best practices indicator 3.3 is used to assess the existence of provisions for an external and independent appeals process for reporting persons when they have reasonable grounds for believing that non-determination of a prima facie case of retaliation by the ethics or oversight office is unjustified or that the protection provided is inadequate. The ability to appeal provides for an additional layer of accountability regarding the work of the ethics office. The absence of external, independent appeals mechanisms can also carry financial implications for the organizations, with one Member State explicitly mentioning in its national legislation that agencies that do not adhere to best practices for the protection of whistle-blowers may lose funding.[58]

85. Presently, the policies of six entities (the United Nations Secretariat, UNDP, UNFPA, UNICEF, UNOPS and UNRWA) allow for appealing a non-determination of a prima facie case by their ethics offices through referral to the Chair of the Ethics Panel of the United Nations. Given that the Head of the United Nations Ethics Office serves as the Chair of the Panel, appeals in cases that concern staff of the United Nations Secretariat are referred to the Alternate Chair of the Panel, who is from one of the funds and programmes.

86. The Ethics Panel of the United Nations was established in December 2007 and comprises the heads of the ethics offices of the six aforementioned entities as well as UNHCR and WFP. Its primary role is to establish unified standards and policies for constituent entities and to consult on complex cases with system-wide

implications. While not stated in the UNHCR policy, referrals to the Ethics Panel of the United Nations are permitted in practice, given that UNHCR is a member. WFP has established no provisions for an external and independent appeal, despite being a member of the Ethics Panel of the United Nations. To appeal a non-determination of a prima facie case, no formal request is required from the organization, as a complainant can directly approach the Chair or Alternate Chair. In this regard, a standard paragraph is inserted in non-determination memos informing the complainant of his or her right to appeal to the Chair or the Alternate Chair. Between 2012 and 2016, the Ethics Panel of the United Nations overturned 40 per cent of the decisions in cases referred to it on appeal.

Table 4

Cases before the Ethics Panel of the United Nations

	2012	2013	2014	2015	2016
Number of cases appealed to the Ethics Panel of the United Nations	0	1	1	0	3
Number of cases in which the initial decision of the ethics office was overturned	0	1	0	0	1
Number of cases in which the initial decision of the ethics office was reaffirmed	0	0	1	0	2

Source: United Nations Ethics Office.

87. For appeals from personnel in funds and programmes to the Chair of the Ethics Panel of the United Nations, the United Nations Ethics Office standard operating procedures for protection against retaliation are utilized. The Chair of the Panel carries out a review of the case pursuant to the protection against retaliation policies of the funds and programmes, taking into account compliance with the required procedures and the accuracy of the application of the policy to the facts and assessing the reasonableness of the legal analysis and ensuing determination. However, apart from the stipulated role of the Alternate Chair outlined in United Nations Secretariat's protection against retaliation policy (sect. 9.2), there are no commonly agreed-upon standard operating procedures for reviewing appeals referred to the Alternate Chair.

88. The Inspectors found that **standard operating procedures specific to the Ethics Panel of the United Nations are needed in the United Nations funds and programmes to ensure consistency, uniformity and transparency in the review process**. In this regard, it is also essential — in the best interests of the complainant and the United Nations funds and programmes[59] — that protection against retaliation policies be clear with regard to how and when the process ends. That is, there should be clarity with regard to whether the recommendations made by the Ethics Panel of the United Nations can be further appealed or not and, if so, to whom.

89. Among the specialized agencies, only WIPO allows for appeals (as from 2017), through a "final and binding" review by the UNOPS Ethics Office. None of the other 14 specialized agencies, or WFP or UN-Women, have any provisions in their written policies for an external, independent mechanism for appeal when a prima facie case of retaliation is not determined. FAO,[60] IAEA,[61] ICAO,[62] UNESCO,[63] UNHCR,[64] UNIDO,[65] UN-Women,[66] UNWTO,[67] UPU,[68] WFP[69] and WMO[70] either disagreed with their rating for indicator 3.3 or provided additional information.

90. The specialized agencies have noted that decisions can be appealed before internal appeals boards. These typically comprise management-appointed members and representatives elected by staff and are consequently neither external nor independent. These agencies have also argued that a non-determination of a prima facie case by the ethics office can be further appealed before the United Nations Administrative Tribunal or the ILO Administrative Tribunal. This is a questionable assertion given that non-determination constitutes a recommendation and not an administrative decision. Only the latter can be appealed before the tribunals, as highlighted by the judgment of the United Nations Administrative Tribunal in *Wasserstrom v. Secretary-General of the United Nations*, which states that "the Ethics Office is limited to making recommendations to the Administration… these recommendations are not administrative decisions subject to judicial review and as such do not have any direct legal consequences".[71]

91. The lack of an external and independent appeals mechanism constitutes a significant deficiency in an organization's whistle-blower protection system. It also places the ethics office, which is typically staffed by one or two professionals, in the unenviable de facto role of final adjudicator on highly sensitive matters that can significantly disrupt the professional and personal lives of complainants and can carry significant

reputational risks for an organization. The implementation of the following recommendation is expected to strengthen the transparency and accountability of the whistle-blower protection system in the United Nations system organizations.

Recommendation 2

In United Nations system organizations that do not have an external and independent mechanism for appeals when a prima facie case of retaliation is not determined, the executive head should instruct the relevant office(s) to develop, by 2020, appropriate options to address this deficiency for his or her timely consideration, and to outline any agreed-upon mechanisms and processes in updates to protection against retaliation policies.

4. Protection against retaliation policy rating based on criterion 4: preliminary review, recording and investigation of misconduct/wrongdoing and retaliation reports

92. This criterion is used to assess whether reports of misconduct/wrongdoing and retaliation are recorded, reviewed and investigated in a proper and timely manner. These safeguards are necessary for the credibility of investigative procedures following reporting. This criterion covers four indicators that are used to assess whether all misconduct/wrongdoing and retaliation reports are systematically recorded, whether a two-step procedure of a prima facie review followed by investigation is utilized when handling reports within established time frames and whether the means exist to refer investigations externally.

93. Only one of the written policies of the participating organizations (WIPO) met all the indicators under this criterion, with most falling short in systematically recording reports, having explicit timelines for the preliminary review and investigation of misconduct reports and having provisions for the external referral of misconduct investigations. Issues associated with this criterion are further covered in chapter IV.

Best practices indicator 4.1: conduct of prima facie review followed by investigations

94. Best practices indicator 4.1 is used to assess whether misconduct/wrongdoing and retaliation policies contain provisions for an initial review following a complaint and, in cases where a prima facie case is determined, for a detailed investigation to be conducted. This two-step procedure is necessary to ensure sufficient rigor in the investigative process and, in retaliation cases, to provide for additional protections and the potential reversal of retaliatory action and/or disciplinary action against the retaliator.

95. Apart from ILO and UNRWA, the protection against retaliation policy documents of all the organizations, complemented by relevant provisions in their investigation guidelines, provide for a two-step procedure in addressing retaliation cases. While the UNRWA protection against retaliation policy preceded the establishment of its Ethics Office and does not outline a two-step process, in practice the two steps are carried out, according to interviews. For misconduct/wrongdoing cases, the two-step procedure is applied in all participating organizations except for ITU and UPU. In ILO, while the two-step procedure is not specified in policy documents for misconduct/wrongdoing, the organization has noted that this procedure is used in practice for all investigations that fall under the mandate of the Office of Internal Audit and Oversight.

96. Seven organizations (ICAO, ITU, UNAIDS, UPU, UNWTO, UN-Women and WMO) have no internal professional investigative capacity and have varying arrangements for investigations. In ICAO, once a prima facie case is determined, the Ethics Officer proposes appropriate corrective measures. If this proposal is rejected, an investigation is conducted by the Ethics Officer. In ITU, the Secretary-General appoints an external investigator following referral by the Ethics Officer. In UPU, investigations are outsourced to a private company. In UNWTO, investigations are undertaken internally by a panel of staff appointed by the Secretary-General. For UNAIDS and UN-Women, investigations are conducted by the oversight office of WHO and UNDP respectively.[72] In WMO, in-house auditors undertake fact-finding and outsource investigations as needed. **Written policies should clearly indicate what to expect in terms of investigations of both misconduct/wrongdoing and retaliation cases; this is especially pertinent in**

the organizations that do not have internal investigative capacity. ILO,[73] UNAIDS[74] and UPU[75] either disagreed with their rating for indicator 4.1 or provided additional information.

Table 5

Protection against retaliation policy ratings: best practices indicators for criterion 4

Participating Organization	4.1 Requires the organization to conduct an initial review of misconduct/wrongdoing and retaliation reports and, if a prima facie case is determined, to conduct a detailed investigation	4.2 Requires a system for recording misconduct/wrongdoing and retaliation reports, regardless of whether any further action is taken	4.3 Requires prima facie reviews and investigations (for both retaliation and misconduct/wrongdoing complaints) to be conducted in a timely manner and indicates time frames	4.4 Provides a mechanism to refer investigations externally and/or to seek external advice as necessary
FAO	✓	✓	O	O
IAEA	✓	✓	O	O
ICAO	O	✓	O	O
ILO	✕	✕	O	O
IMO	✓	O	O	O
ITU	O	✕	O	O
United Nations Secretariat	✓	✕	O	O
UNAIDS	✓	✕	O	O
UNDP	✓	✓	O	O
UNESCO	✓	✕	O	O
UNFPA	✓	O	O	O
UNHCR	✓	✓	O	✓
UNICEF	✓	O	O	O
UNIDO	✓	O	O	O
UNOPS	✓	O	O	O
UN-Women	✓	O	O	O
UNRWA	✕	✓	O	✓
UNWTO	O	✕	O	✕
UPU	O	O	O	✓
WFP	✓	O	✓	✓
WHO	✓	O	O	O
WIPO	✓	✓	✓	✓
WMO	✓	✓	O	✓

Key: [✓] = fully addressed; [O] = partially addressed; [✕] = not addressed.

Box 1

Reverse burden of proof for retaliation cases

The reversal of the burden of proof shifts the onus onto the organization to prove, by clear and convincing evidence, that it would have taken the same action in any normal circumstances and in the absence of the protected activity. Most protection against retaliation policies (17 out of 23) mandate that a reverse burden of proof be applied in establishing a case of retaliation. This reversal of the burden of proof must ideally be undertaken at the investigation stage, after the prima facie case determination has been made by the ethics office. The policy of reverse burden of proof was instituted in response to difficulties that complainants may have faced in proving that the retaliation was the result of a disclosure, "especially given that many forms of reprisals may be subtle and are difficult to establish".[76]

In applying the reverse burden of proof, investigators must acknowledge that the organization is required to provide substantial evidence to show that it would have taken the same action in the absence of the protected activity engaged in by the complainant. This is carried out in practice by raising the threshold of the standard of proof required that points to the innocence of the accused and lowering the threshold in appraising evidence that points to the guilt of the accused. In some instances, where the investigators failed to apply the reverse burden of proof, ethics staff interviewed noted that they had to apply a reversal of the burden of proof in reaching their final conclusion and/or had to request a revised report from investigators.

While the need for clear and convincing evidence means that investigation units should be treating retaliation cases differently, interviews showed that very few oversight offices had any substantive experience or expertise in conducting investigations of retaliation cases with a reverse burden of proof assumption. Most indicated that they treated retaliation cases exactly the same as any misconduct case, and that only if they were asked by the ethics office did they adjust their final investigation report to reflect a reverse burden of proof.

Legal offices also highlighted the difficulty of applying a reverse burden of proof logic in recommending disciplinary actions, noting that a prima facie review and investigation may not clearly establish the nexus between the alleged retaliatory conduct and the protected activity. In some organizations, there is an outright disregard for its application, with interviewees noting that its inclusion was due to copying and pasting other protection against retaliation policies without the necessary considerations. This results in setting the expectation in a written policy that a whistle-blower may receive certain considerations if he or she is retaliated against, but not actually delivering on such considerations.

The Inspectors are of the opinion that, **where protection against retaliation policies include provisions for the reversal of the burden of proof**, oversight and ethics offices must be in a position to implement it consistently across all retaliation cases, that is, **standard operating procedures should be developed by the appropriate offices to clearly identify when, where and how it is applied**. This would include updated investigation guidelines that outline the standard of proof for retaliation investigations and proper report preparation. Specific training on conducting retaliation investigations should also be considered.

[a] Marie Chêne, "Good Practice in Whistleblowing Protection Legislation", U4 Anti-Corruption Resource Centre, Transparency International, 2009.

Best practices indicator 4.2: requires systematic recording of misconduct/wrongdoing and retaliation

97. Best practices indicator 4.2 requires a system for recording misconduct/wrongdoing and retaliation reports, regardless of whether any further action is taken. Proper record-keeping of such reports is essential for monitoring and tracking cases and for holding individuals and entities in charge of receiving such complaints accountable. Only nine organizations fully met the requirements under this indicator, with clear provisions in their policies calling for confidential records to be kept of all complaints. As a good practice, the IAEA protection against retaliation policy requires the oversight office to receive, log, review and take action on all incoming complaints. UNCHR has noted that it has a comprehensive case management system (i-Sight) for recording complaints.

98. While seven organizations (ILO, ITU, the United Nations Secretariat, UNAIDS, UNESCO, UNWTO and WHO) have no policy provisions for recording misconduct or retaliation complaints, all except two (ITU and UNWTO) noted that they do so in practice. Six organizations (IMO, UNICEF, UNOPS, UN-Women, UPU and WFP) have written provisions for recording retaliation but not misconduct/wrongdoing complaints. UNIDO has policy provisions for recording misconduct/wrongdoing but not retaliation complaints; it noted, however, that it records both in practice. ILO,[76] IMO,[77] the United Nations Secretariat,[78] UNAIDS,[79] UNESCO,[80] UNFPA,[81] UNICEF,[82] UNIDO,[83] UN-Women,[84] UNWTO,[85] UPU,[86] WFP[87] and WHO[88] either disagreed with their rating for indicator 4.2 or provided additional information.

Best practices indicator 4.3: time frames for prima facie reviews and investigations

99. Best practices indicator 4.3 requires that prima facie reviews and investigations of both misconduct/wrongdoing and retaliation be conducted in a timely manner and within indicated time frames. Given that circumstances that lead personnel to report can be associated with extraordinary levels of anxiety, stress and uncertainty, it is essential that time frames are established that balance such sensitivities with the available capacity of ethics and oversight offices and the expected workload. Established time frames must also be duly respected. In most of the 17 personnel cases (alleging misconduct/wrongdoing and/or retaliation) that JIU studied, it was noted that the actual time taken to complete prima facie reviews and investigations was unduly long — in some cases it took several hundred days.

100. Twenty-two organizations with written provisions for prima facie reviews have established time frames for retaliation reports. As the UNRWA written policy does not have provisions for prima facie review, there are no time frames. The established time frame for a prima facie review is 45 days in 16 organizations with some policies indicating 'working' others 'calendar' and some not clear.[89] In the remaining six, the time frames were as follows: 15 calendar days (ICAO), 30 calendar days (the United Nations Secretariat and UPU), 30 working days (WIPO) and 90 working days (UNAIDS and WHO). Of the 22 organizations with provisions for retaliation investigations, all except UNHCR, UNOPS and UNWTO have corresponding time frames. The time frame for retaliation investigations varies, as follows: 30 calendar days (ICAO), 45 days (UNRWA), two months (UNESCO), 85 days (UNIDO), 90 days (IMO, UNICEF and UPU) and 120 days in the remaining 11 organizations.[90] The IAEA protection against retaliation policy provides for investigations on both misconduct and retaliation to be completed in the shortest possible time, given the resources available. ILO has no provisions for retaliation investigations.

101. For misconduct reports, the time frame for either preliminary review or investigation for 14 organizations[91] could not be verified from the documentation provided during the validation of the ratings. UNDP, UNFPA, UNIDO and UNRWA provide a general time frame of six months for conclusion of investigations but do not provide a breakdown for the specific steps of preliminary assessment and investigation. For the five organizations for whom data were available, the time frame for prima facie review ranges from 30 working days (WIPO) to 45 days (IAEA and WFP) to eight weeks (UNHCR). The FAO internal administrative investigation guidelines stipulate that preliminary reviews of complaints within the Office of the Inspector General's mandate must be completed in the "quickest manner reasonably possible". For investigations, the time frame is 120 days in FAO, ITU and WFP and six months in WIPO. **In organizations that have not yet done so, specific time frames for the conduct of prima facie reviews and investigations should be incorporated into future updates to their misconduct and protection against retaliation policies.** The United Nations Secretariat[92] and UNICEF[93] either disagreed with their rating for indicator 4.3 or provided additional information.

Best practices indicator 4.4: mechanism, including criteria, to refer investigations externally

102. Best practices indicator 4.4 is used to assess provisions for referring investigations of misconduct/wrongdoing and retaliation externally, including the existence of applicable criteria, as well as the means to seek external advice as necessary. Given that the possibility of major conflicts of interest can arise when such reporting concerns heads of organizations, senior management and oversight and ethics offices, the option should be available to refer such investigations externally, with the rationale of conflict of interest explicitly stated in policy documents. The findings of investigations must be beyond reproach or question, which is essential to maintaining the integrity and credibility of any oversight mechanism.

103. For retaliation investigations, 20 organizations (all except IAEA, UNWTO and UPU) have provisions for external referral in cases of conflict of interest, albeit with variances in the specificities of the provisions. In 14 organizations,[94] the ethics office can make a recommendation to the head of the organization (or the oversight committee in the case of WIPO) to refer an investigation externally. Variations exist, with FAO, ILO and UN-Women providing for the office undertaking the investigation to voluntarily inform the head of the organization that it faces a conflict of interest and recommend external referral. In IMO, it is incumbent upon the head of the organization to determine when there is a conflict of interest and to make an external referral accordingly.

104. For misconduct investigations, only UNRWA and WIPO explicitly provide for an external referral in cases of conflict of interest. Four organizations[95] have no provisions for external referral, while provisions in nine organizations[96] could not be verified on the basis of the documentation provided during the validation of the ratings. Seven organizations[97] allow for external referral or engagement but do not specify that this should be done in cases of conflict of interest. For instance, at UNFPA, UNICEF and UNOPS, referral is made at the discretion of the head of oversight; the UNIDO oversight office can refer cases outside its mandate or authority to investigate; and IAEA, UNDP and WFP can refer cases to national authorities under certain circumstances, such as a criminal investigation.

105. UNHCR has a formal memorandum of understanding with OIOS of the United Nations Secretariat to refer investigations (both misconduct/wrongdoing and retaliation investigations) that pose a conflict of interest for its Oversight Office to OIOS. This includes cases of misconduct involving the head of the organization and his or her senior staff, as well as misconduct concerning other staff when it poses a conflict of interest for the Inspector General's Office. The memorandum of understanding also requires that the UNHCR Oversight Office transmit cases or complaints to OIOS within 10 working days.

5. Protection against retaliation policy rating based on criterion 5: general clarity of policy

106. The fifth and final criterion is used to assess the overall clarity of whistle-blower policies, as measured on the basis of five indicators. These are used to assess whether the policy: is clearly written in all of an organization's working languages with explanatory examples; is contained in a single document that is publicly available; contains clear definitions of who and what activities are covered; has provisions for periodic review and updates; and includes a duty to report misconduct and retaliation tied to applicable codes of conduct. In other words, these indicators cover the basic essentials of a good policy in assessing whether it is an understandable, living document that anyone can access and readily ascertain its scope of application.

107. While all policies contain a duty to report tied to the organization's code or standard of conduct, and all but one contain clear definitions of relevant terms, most fail to fully meet the requirements under the other three indicators for this criterion. The WHO policy meets most of the clarity indicators but does not contain a mechanism for reviewing and revising the policy. The United Nations Secretariat's most recent update is the only policy in which this requirement is clearly met.

Best practices indicator 5.1: contains clear definitions of who and what activities are covered

108. Best practices indicator 5.1 is used to assess whether the policies have a clearly defined scope that details the categories of personnel to whom it is applicable and the types of activities covered by the policy, such as the reporting of misconduct/wrongdoing and retaliation. Ideally, such policies should be applicable to all categories of staff and non-staff, as well as third-party vendors, to ensure that anyone who has a working relationship with the organization is held to account for misconduct/wrongdoing or retaliation and that those reporting such acts are duly protected.

109. All protection against retaliation policies specify what the policy covers, which includes protection against retaliation that results either from reporting misconduct/wrongdoing or from cooperating with a duly authorized audit or investigation. Apart from the policy of ILO, all policies additionally require that such reporting or cooperation be in good faith. In WHO and UNAIDS, protection against retaliation is only applicable to individuals who report suspected misconduct/wrongdoing that implies a significant corporate risk in terms of damage to the interests, reputation, operations and governance of the organizations. As a useful practice, the WHO and UNAIDS policy specifically states what types of misconduct/wrongdoing it does not cover, including: personnel issues where staff have a personal interest in the outcome; disagreements over policy or management decisions; unsubstantiated rumours and hearsay; and personal disagreements or conflicts with colleagues or supervisors.

110. All 23 policies specify that coverage includes all staff (including seconded staff), irrespective of appointment type, contractual status or duration. As a good practice, several organizations extend protection against retaliation to non-staff categories such as consultants,[98] special service agreement holders,[99] individual, service and supernumerary contractors,[100] volunteers (including United Nations

Volunteers)[101] and interns,[102] among others.[103] Only WHO, UNAIDS and IAEA extend applicability to external parties such as vendors. As a best practice, the IAEA whistle-blower policy provides details on how external persons can report, what they can report and how reporting is handled. WHO specifies that the application of the policy to non-staff is in spirit and principle only, with measures to be devised on a case-by-case basis. While the policies of ILO, WIPO and UNWTO limit coverage to staff members, they note that established retaliation by staff against external parties for reporting misconduct/wrongdoing can lead to disciplinary action.

111. Given the contractual vulnerabilities of non-staff categories and the risk of reporting among persons in this category, **updates to protection against retaliation policies should clearly specify applicability to all existing non-staff categories. Additionally, given the evident risk of procurement abuse and fraud in dealings with external parties, all organizations should take the lead of IAEA and outline clear procedures in their protection against retaliation policies regarding how external parties can report misconduct and retaliation.**

Table 6

Protection against retaliation policy ratings: best practices indicators for criterion 5

Participating organization	5.1 Contains clear definitions regarding who (staff, non-staff, third party vendors, etc.) and what activities (misconduct/wrongdoing, retaliation, etc.) are covered by the policy	5.2 Includes a duty to report tied to the organization's relevant code or standards of conduct	5.3 Contained in a single document and easy to locate on entity's public webpage	5.4 Is communicated using clear, concise and plain language, is translated into all the organization's working languages, and uses examples to aid staff in understanding when and how policy applies	5.5 Provides a mechanism to periodically review the policy, including provisions for updating on the basis of lessons learned
FAO	✓	✓	O	O	×
IAEA	✓	✓	×	O	×
ICAO	✓	✓	×	O	×
ILO	✓	✓	×	O	×
IMO	✓	✓	×	O	×
ITU	✓	✓	×	O	×
United Nations Secretariat	✓	✓	O	O	✓
UNAIDS	✓	✓	O	✓	×
UNDP	✓	✓	O	O	O
UNESCO	✓	✓	×	O	×
UNFPA	✓	✓	O	O	O
UNHCR	✓	✓	×	O	×
UNICEF	✓	✓	×	O	×
UNIDO	✓	✓	O	O	×
UNOPS	✓	✓	×	O	×
UN-Women	✓	✓	×	O	×
UNRWA	✓	✓	×	O	×
UNWTO	✓	✓	O	O	×
UPU	✓	✓	O	O	×
WFP	✓	✓	O	O	×
WHO	✓	✓	✓	✓	×
WIPO	✓	✓	×	O	O
WMO	✓	✓	O	O	×

Key: [✓] = fully addressed; [O] = partially addressed; [×] = not addressed.

Best practices indicator 5.2: duty to report tied to organization's code or standards of conduct

112. Best practices indicator 5.2 is used to assess whether the obligation of all personnel to report misconduct and retaliation is tied to each organization's own code or standard of conduct. This includes the standards of conduct for the international civil service, which are applicable system-wide and which clearly delineate the responsibility to report misconduct/wrongdoing and receive protection from retaliation for doing so.[104] All 23 protection against retaliation policies and other relevant documentation (e.g., staff rules) include clear references to this document. Most organizations also specify the duty to report any violations of a number of other formal documents, including the Charter of the United Nations, the organization's constitution, staff rules and regulations, the organization's financial rules and regulations, the organization's rules governing outside activities and occupations, fraud prevention policies, sexual harassment policies, sexual exploitation and abuse policies and conflict of interest policies.

113. The global staff survey queried respondents on the extent to which organizational codes or standards of conduct are clear to personnel in terms of ethical behaviour, accountability and what is expected of them. Nearly 90 per cent of those responding to the survey either agreed or partially agreed that those aspects were clear, while only 5.7 per cent disagreed. The difference in agreement among personnel in large organizations (91.5 per cent) compared with those in small organizations (81.6 per cent) is concerning.

114. On the question of whether the organization takes the standards or code of conduct seriously, nearly 75 per cent of the survey respondents agreed, while 16.5 per cent disagreed. The level of disagreement (28.6 per cent) in small organizations was more than twice as high as that found in large organizations (13.4 per cent). The global staff survey results offer a clear indication that **small organizations need to make greater efforts to ensure that the standards of conduct are fully enforced and understood by all staff**.

Best practices indicator 5.3: policy is contained in a single document and easy to locate on a public web page

115. Best practices indicator 5.3 is used to assess whether all the necessary elements of a whistle-blower policy, as outlined in the five criteria and their corresponding indicators, are contained in a single document that is easily accessible to all personnel and external contractors on an organization's public web page. This is essential to ensuring that potential whistle-blowers are fully informed about the policy's applicable provisions so that they can arrive at an informed decision on whether to report, what is reportable and to whom to report.

116. The relevant policy provisions are contained in a single document only in UNAIDS, UNWTO and WHO. Relevant provisions are contained in two documents in 16 organizations,[105] and three or more documents in three organizations.[106] ITU and UPU did not provide relevant documentation to ascertain their investigations policy for misconduct reporting. All relevant documents are available on the respective public web pages of seven organizations.[107] In 14 organizations,[108] protection against retaliation policies are not publicly available, while in eight organizations[109] other relevant documents are either only available on the organization's intranet, internally available only to a certain office or department, or unpublished. **To further transparency and accountability in whistle-blower protections, all organizations should publicly post their protection against retaliation, misconduct/wrongdoing and investigations policies.**

Best practices indicator 5.4: policy is clear and in all working languages with relevant examples

117. Best practices indicator 5.4 is used to assess whether a policy is communicated using clear, concise and plain language, whether it is translated into all of an organization's working languages and whether it uses examples to aid staff in understanding how and when it applies. A policy should be written so that it can be easily understood by most staff and uses accessible language and examples to ensure understanding. In this regard, the Special Rapporteur on the right to freedom of opinion and expression has observed that the strength of the United Nations Secretariat's protection against retaliation policy is "clouded somewhat by

its legalism".[110] Policy experts interviewed have also commented that some protection against retaliation policies give the impression of "being written by lawyers, and for lawyers".

118. Only the WHO and UNAIDS policies fully met the requirements under this indicator. These are the only policies that contain examples that aid in the understanding their application, and the only ones available in all six official United Nations languages. Protection against retaliation policies are available in English only in eight organizations,[111] in two languages in seven organizations,[112] in three languages in five organizations[113] and in four languages in WFP.[114] **It is imperative that such complex and sensitive policies be available in all working and official languages for organizations with a large field presence.**

Best practices indicator 5.5: provisions for periodic review and updates on the basis of lessons learned

119. Best practices indicator 5.5 is used to assess whether a policy includes a mechanism for periodic review, including provisions for updates based on lessons learned. Protection against retaliation policies should be living documents whose implementation should be reviewed on an ongoing basis to determine gaps and weaknesses in policy provisions. Such reviews should also factor in international best practices in the public and private sectors to ensure that the policy remains current and pertinent. Any corresponding policy updates should ensure that necessary mechanisms are in place for the full implementation of the policy.

120. Of the 23 protection against retaliation policies, only the United Nations Secretariat's updated November 2017 policy includes a provision for an annual review and assessment of its terms and implementation by the Secretary-General. This is a good practice that should be replicated by all United Nations system organizations. The WIPO protection against retaliation policy has provisions for it to be reviewed on a periodic basis, as needed. The UNDP policy contains a provision for a one-off review rather than a periodic one. While IAEA and UNESCO have noted that they regularly review their policies in practice, no such written provisions exist within the policies themselves. FAO,[115] IAEA,[116] UNDP,[117] UNESCO,[118] UNHCR,[119] UNIDO,[120] UNRWA,[121] UNWTO[122] and UPU[123] either disagreed with their rating for indicator 5.5 or provided additional information.

E. Conclusions from the policy review and a way forward

121. While some of the policies in the comprehensive review may be stronger than others with regard to some criteria, the comprehensive review of the 23 policies against the five best practices criteria and the 22 respective indicators revealed that not a single policy fully met the indicators under all five criteria. Only 58.3 per cent of the indicators (295 out of 506) corresponding to the five best practices criteria were rated as fully met.

122. In terms of policy deficiencies[124] that organizations must work to correct, the following indicators were rated as fully met in only one or two policies and must be urgently addressed:
- Reporting misconduct/wrongdoing concerning the head of the organization and the head of oversight (1.4)
- Time frames for the timely completion of prima facie reviews and investigations into misconduct/wrongdoing and retaliation cases (4.3)
- Clearly written, understandable protection against retaliation policies with explanatory examples and provisions for periodic reviews and updates, contained in a single document, translated into all working languages and made publicly available (5.3, 5.4, 5.5)

123. An additional four indicators were rated as fully met by no more than a third of the organizations and thus should be addressed with policy updates:
- Options for informal guidance and support (3.2)
- External and independent appeals process for non-determination of a prima facie case (3.3)
- System for recording misconduct/wrongdoing and retaliation reports (4.2)
- Mechanism to refer investigations externally (4.4)

124. While the elements contained in the nine above-mentioned indicators where most organizations fell short are critical to the procedural credibility of any effective whistle-blower system and must be urgently addressed, all participating organizations should undertake a thorough and comprehensive review of their policies and revise them on the basis of the identified gaps in the five best practices criteria and 22 indicators. In this regard, the implementation of the following recommendation is expected to strengthen the effectiveness of the whistle-blower protection policies across the United Nations system.

Recommendation 3

Executive heads of United Nations system organizations should update their relevant whistle-blower policies by 2020 to address shortcomings and gaps identified in the JIU best practices ratings.

125. While updating relevant policies is important, United Nations participating organizations should undertake a comprehensive review of their accountability frameworks to ensure that policies are supported with sound practices and key functions that are sufficiently independent.

End notes

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[1] See European Commission, *Quality of Public Administration: A Toolbox for Practitioners*, May 2015.

[2] See Deloitte, *Lead by Example: Making Whistleblowing Programs Successful in Corporate India - A Deloitte Forensic India Survey Report.*

[3] Australian National University's Transnational Research Institute on Corruption.

[4] 1. Reporting options; 2. Incident tracking/investigation; 3. Risk assessment/support strategy; 4. Support available to staff during whistleblowing; 5. Protection against retaliation; 6. Staff training; and 7. General strength of policy.

[5] The vetting was conducted through experts outside the United Nations system organizations to avoid any conflict of interest.

[6] During the course of the finalization of the report, four organizations indicated that they had updated their protection against retaliation policies in 2018, including UNDP, UNICEF, UNOPS and WFP. These policies were adopted after the review period for the report had ended on 31 December 2017 and were thus not taken into consideration.

[7] Five organizations, namely ITC, UNCTAD, UNEP, UN-Habitat and UNODC, utilize the policy of the United Nations Secretariat.

[8] Guidelines for internal administrative actions, investigation guidelines, misconduct policies, ethics policies, disciplinary policies, personnel instructions, policies on assessing non-compliance with United Nations standards of conduct, fraud policies, harassment and sexual exploitation policies, staff directives, staff regulations and rules, and administrative manuals.

[9] In accordance with article 13.10 of the ILO financial rules, any act of fraud or attempted fraud should be reported to the Director-General via the Treasurer and the Chief Internal Auditor. Allegations of harassment are governed by a collective agreement between the ILO administration and the staff union, whereby a formal complaint should be made to Human Resource Department. Allegations of other forms of misconduct can be reported to the Chief Internal Auditor. The ILO anti-fraud and anti-corruption policy, IGDS no. 69 (ver. 3), also reinforces the reporting mechanism.

[10] While the Chief Internal Auditor is independent, he or she is designated to receive reports of some, but not all, forms of misconduct.

[11] UNWTO does not have an oversight body.

[12] While misconduct is reported to Ernst & Young, an external private sector entity specializing in audits, this entity cannot open an investigation without the approval of the Director-General of UPU.

[13] The provisions for confidential reporting (sect. 2.4 of the protection against retaliation policy) apply only to retaliation and not to all types of wrongdoing.

[14] The UNOPS legal framework (para. 30) allows for anonymous reporting; there are no provisions for confidential reporting.

[15] The protection against retaliation policy (p. 13) guarantees confidentiality by external ethics officer; there are no provisions for anonymous reporting.

[16] UNHCR Strategic Framework for the Prevention of Fraud and Corruption, para. 43.

[17] UNRWA Investigation Policy (Department of Internal Oversight Services Technical Instruction 02/2016), paras. 30 and 33.

[18] WIPO Internal Oversight Charter, paras. 20 and 22. WIPO Financial Regulations and Rules, annex I.

[19] Such provisions would not be applicable to the specialized agencies where the head of the organization is appointed by the respective governing bodies.

[20] ILO Anti-Fraud and Corruption Policy, para. 13.

[21] FAO, ICAO, IMO, ITU, the United Nations Secretariat, UNAIDS, UNDP, UNESCO, UNFPA, UNHCR, UNICEF, UNIDO, UNOPS, UNRWA, UN-Women, WFP, WHO and WIPO.

[22] Para. 13 of the ILO Anti-Fraud and Anti-Corruption Policy states: "allegations of fraud concerning the Director-General shall be reported to the Chairperson of the Governing Body".

[23] While the protection against retaliation policy allows for external reporting, this cannot be equated to the non-existence of provisions for reporting wrongdoing concerning the head of an organization and head of the oversight office.

[24] While UNAIDS noted that the WHO Internal Oversight Service has agreed to follow the UNRIS model protocols for allegations against the head of the organization or the oversight function, no specific provisions for such functions are contained in the policies.

[25] Sect. 4, para. 27 of the UNDP Legal Framework for Addressing Non-Compliance with United Nations Standards of Conduct notes that if a staff member believes that there is a conflict of interest with any of the reporting channels, he or she can go to the next highest level of authority (which implies that this may eventually lead to the UNDP Administrator for allegations concerning the Director of the Office of Audit and Investigations). However, no specific provisions are outlined for reporting wrongdoing concerning the UNDP Administrator.

[26] Para. 32 of the UNESCO harassment policy contains specific provisions for referring complaints against the Director of the Internal Oversight Office to the Deputy Director-General. There are no policy provisions for reporting misconduct or retaliation by the Director-General or other forms of misconduct by the Director of the Internal Oversight Office.

[27] The Disciplinary Framework (sect. 7.1.3) allows for reporting allegations concerning the Director of the Division for Oversight Services to the Executive Director. However, there are no policy provisions regarding where to report allegations against the Executive Director.

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[28] The protection against retaliation policy (para. 26) allows for the Ethics Officer to recommend an alternative investigation mechanism to the Director-General when there is a conflict of interest with the Office of Internal Oversight and Ethics. There are no specific provisions for reports concerning the head of the organization.

[29] The protection against retaliation policy (sect. 5.1) provides for reporting to the next highest level of authority in cases of conflict of interest. While this provision would cover the head of oversight, it would not cover the head of the organization.

[30] The protection against retaliation policy provides for an alternative investigation mechanism when there is a conflict of interest with the Office of the Inspector General; however, the policy contains no provisions for the reporting stage when misconduct concerns the Office of the Inspector General or the Executive Director.

[31] See A/72/350, para. 52.

[32] See chapter V, sect. B.

[33] In accordance with the Office of the Inspector General's Guidelines for Internal Administrative Investigations (para. 25), in cases where the complainant's identity is known, the Office of the Inspector General will notify the complainant of the decision to close a matter following a preliminary review. In harassment cases, there is an explicit requirement for the Office of the Inspector General to provide information on the closing of a case to the complainant (Harassment Policy, para. 36).

[34] The protection against retaliation policy (sect. 5.8) provides for informing the complainant on the outcome of retaliation investigations; however, nothing is stated regarding feedback to complainants on reports of any other forms of wrongdoing.

[35] The protection against retaliation policy (para. 4.5) provides for informing the complainant when a retaliation complaint is referred for investigation. There are no provisions for informing the complainant of the final outcome.

[36] The policy on reporting unsatisfactory conduct (ST/AI/2017/1) contains no provision for feedback to complainants; the protection against retaliation policy contains clear provisions for feedback to complainants on retaliation cases.

[37] There are provisions for feedback to the reporting person on retaliation cases only but not on other wrongdoing cases.

[38] The protection against retaliation policy (sect. 19) requires the ethics office to notify the complainant of the outcome of a retaliation investigation. There is no provision for notification of the outcome of a wrongdoing complaint.

[39] The protection against retaliation policy (sect. 18) requires the ethics office to notify the complainant of the outcome of a retaliation investigation. There is no provision for notification of the outcome of a wrongdoing complaint.

[40] See A/70/361, para. 55.

[41] Strategic Framework for the Prevention of Fraud and Corruption (SFPFC) (July 2013) (sect. 10) outlines disciplinary measures for established wrongdoing. The protection against retaliation policy (sect. 6.1) stipulates disciplinary measures when retaliation is established against outside parties but not when against staff members.

[42] FAO, IAEA, ICAO, ITU, UNAIDS, UNESCO, UNHCR, UNICEF, UNIDO, UNOPS, UNRWA, UN-Women, UNWTO, UPU, WFP, WHO, WIPO and WMO.

[43] While FAO has noted that is has a staff union, ombudsman, staff legal adviser and staff counsellor, the protection against retaliation policy makes no reference to these entities as options for seeking informal guidance and support.

[44] While IAEA has noted that it had a well-established practice for reporting persons to seek informal guidance and support from the staff council and counsellors, the protection against retaliation policy makes no reference to those entities as support options.

[45] Office Directive IGDS No. 76 (para. 19) provides for a mediator to confidentially receive and report information concerning non-compliance with ILO internal rules and procedures, breaches of standards of conduct or concealment of such action.

[46] The IMO protection against retaliation policy (sect. 5.4) outlines informal support mechanisms once the Internal Oversight and Ethics Office has made a determination that there is no prima facie case of retaliation. Thus, informal support is not available throughout the full reporting process.

[47] ITU has noted the existence of staff counselling and mediation; there is no reference in the protection against retaliation policy regarding support options.

[48] The protection against retaliation policy (para. 7.5) provides for support from the Ombudsman only after the Ethics Office has made a determination that there is no prima facie case of retaliation. Thus, informal support is not available throughout the full reporting process.

[49] The UNAIDS Ethics Officer can provide confidential, impartial advice to whistle-blowers (protection against retaliation policy, para. 43).

[50] While UNESCO has noted that all employees are obliged to participate in mandatory face-to-face ethics training, which includes information on the advisory role of the Ethics Office, there is no mention of informal support options in the protection against retaliation policy.

[51] While UNICEF has noted that the Prohibition of Discrimination, Harassment, Sexual Harassment and Abuse of Authority Policy covers options for seeking informal guidance, this policy does not cover retaliation.

[52] While UNIDO has noted that its personnel are aware of where to receive informal guidance through various policies such as the Code of Ethical Conduct, no such provisions are specified in the protection against retaliation policy.

[53] Advice by the Ethics Office is provided for in the Ethics Office Terms of Reference (Organization Directive No. 30, paras. 9 (c) and 16) and the Ethics Handbook but not in the protection against retaliation policy, which predates the establishment of the Ethics Office.

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[54] The conflict resolution mechanisms policy (Administrative Instruction No. 34, para. 6.6) directs staff members facing prohibited conduct to seek informal assistance though the Ombudsman, the Human Resources Director, the Ethics Office, or his or her supervisor, director or staff representative.

[55] The circular on the establishment of the WFP Ethics Office (ED2008/002, para. 4.4) includes provision for confidential advice and guidance to staff on ethical behaviour and standards. No provisions are stated in the protection against retaliation policy.

[56] WIPO Office Instruction No. 33/2017 (para. 33) states that the complainant may use the services of the Office of the Ombudsman at any time before, during or after the conduct of any preliminary review.

[57] WMO has staff counselling services, with a staff legal adviser and Ombudsman function expected in 2018. For workplace harassment or abuse of authority, the WMO Investigation Manual outlines informal support mechanisms (a staff counsellor, human resources services and a staff committee). However, no provisions for informal support or guidance are contained in the policy documents with regard to retaliation.

[58] See section 7048 (a) of the 2014 Consolidated Appropriations Act of the United States.

[59] In accordance with para. 10.3 of ST/SGB/2017/2/Rev.1, recommendations of the Ethics Office of the United Nations Secretariat and the Alternate Chair of the Ethics Panel do not constitute administrative decisions and are not subject to challenge under chapter XI of the Staff Rules.

[60] The protection against retaliation policy (para. 18) allows the complainant to appeal a non-finding of retaliation by the Office of the Inspector General, while the Office of the Inspector General's Investigation Guidelines (para. 25) allow for the closure of cases under the retaliation policy to be appealed through the established processes for administrative appeals; however, such processes are not external, and their independence is undetermined.

[61] While IAEA pointed out that appeal processes were applicable to all administrative decisions as outlined in its Administrative Manual, such processes (namely appeals to the Joint Appeals Board) are not external, and their independence is undetermined.

[62] ICAO noted that staff may appeal in the first instance to an internal appeals board; however, the board is not external, and its independence is undetermined. Also, there are no provisions for appeals if a prima facie case is not determined.

[63] Administrative decisions can be appealed before the Appeals Board, which is not external; its independence is undetermined.

[64] While not stated in the protection against retaliation policy, UNHCR has noted that non-determination of prima facie evidence by the Ethics Office can be further reviewed by referral to the Chair of the Ethics Panel of the United Nations.

[65] In cases of non-finding of prima facie evidence, the protection against retaliation policy (para. 24) allows for the complainant to seek redress through other available recourse mechanisms, namely the Joint Appeals Board, which is an internal mechanism.

[66] The protection against retaliation policy does not contain any provisions for appealing the determination of the Ethics Office.

[67] The protection against retaliation policy (sect. 10.3) allows staff suffering retaliation to seek redress through the Joint Appeals Committee, which is not external and whose independence is undetermined. There is no provision for appeals if prima facie evidence is not determined to be found.

[68] The protection against retaliation policy (para. 24) provides for an internal recourse mechanism through which individuals suffering retaliation can seek redress for violations of the protection against retaliation policy and decisions taken under it. Such mechanisms are not external, and their independence is undetermined.

[69] The protection against retaliation policy (para. 23) allows for staff suffering retaliation to seek redress through internal recourse mechanisms, which are not external and whose independence is undetermined. There is no provision for appeals if a prima facie case is not determined.

[70] The protection against retaliation policy (para. 6.3) allows for seeking redress through internal recourse mechanisms; these are not external, and their independence is undetermined. There are no provisions for appealing the non-determination of a prima facie case.

[71] Judgment No. 2014-UNAT-457, *Wasserstrom v. Secretary-General of the United Nations*, para. 41.

[72] As at 1 January 2018, UN-Women had moved its investigations function from the UNDP Office of Audit and Investigation to OIOS at the United Nations Secretariat.

[73] ILO has a one-step process in which the preliminary review also serves as the investigation in retaliation cases.

[74] Information making it possible to ascertain whether misconduct reports undergo preliminary review and investigations was not provided.

[75] For retaliation cases, the protection against retaliation policy (paras. 14 and 17) provides for prima facie review by the Ethics Office and investigation by the Internal Auditor. There are no provisions for the preliminary review and investigation of wrongdoing reports.

[76] According to ILO, the Office of Internal Audit and Oversight records all cases referred to it and maintains a spreadsheet detailing information such as location, type, fund source and status. Likewise, the Ethics Officer registers all reports of retaliation. However, there are no explicit provisions for such in the written policies.

[77] The protection against retaliation policy (para. 5.3 (b)) states that the functions of the Internal Oversight and Ethics Office with respect to protection against retaliation include keeping a confidential record of all complaints received. There are no specific provisions outlined with regard to recording all wrongdoing complaints.

[78] The United Nations Secretariat has noted that the Ethics Office keeps a database of all complaints of retaliation, including those not pursued, with the reasons for non-pursuit. While the annual report of the Ethics Office provides a

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breakdown of protection against retaliation requests received, provisions for record-keeping are not stipulated in the protection against retaliation policy.

[79] According to UNAIDS, the Internal Oversight Service maintains a "register of reports of concern" in which all allegations are recorded pending consideration by a formal Intake Committee process. The Ethics Officer also maintains a separate register of retaliation cases reported. However, no policy documents stipulate the requirement for record-keeping.

[80] According to UNESCO, the Ethics Office records all forms of misconduct, classifies them and reports amalgamated figures in its annual report; however, no provisions for record-keeping are stipulated in its protection against retaliation policy.

[81] In accordance with the Disciplinary Framework (para. 12.2.1), the preliminary assessment is to record and establish basic facts.

[82] UNICEF has noted that its Office of Internal Audit and Investigations maintains a system for recording wrongdoing and retaliation reports in its case management system.

[83] While the Office of Internal Oversight and Ethics Investigation Guidelines (para. 31) require registering all misconduct/wrongdoing allegations received, the protection against retaliation policy makes no provisions for registering all reported cases of retaliation.

[84] The protection against retaliation policy (para. 21(b)) requires the Ethics Office to keep a confidential record of retaliation complaints. However, there is no provision for record-keeping regarding wrongdoing complaints.

[85] UNWTO has noted that, given its small size and the relatively few cases for the Ethics Office to handle, there has not been a need to establish a system for recording wrongdoing, but that this can be done in due course.

[86] The protection against retaliation policy (para. 14) requires the Ethics Office to keep a confidential record of all retaliation complaints received. There are no similar provisions for wrongdoing reports.

[87] The protection against retaliation policy (para. 13) requires the Ethics Office to receive and keep a confidential record of all retaliation complaints. There are no explicit provisions for the recording of wrongdoing reports by designated entities (the Office of the Inspector General, the Human Resources Director or the Ethics Officer).

[88] While policy documents contain no provisions for recording retaliation and wrongdoing, the protection against retaliation policy (para. 56) stipulates that the Department of Compliance, Risk Management and Ethics should produce an annual report outlining the actions taken pertaining to this policy. WHO has noted that a clear prerequisite for this is to keep track of all cases, as done by the Department of Compliance, Risk Management and Ethics.

[89] FAO, IAEA, ILO, IMO, ITU, UNDP, UNESCO, UNFPA (calendar days), UNHCR, UNICEF, UNIDO, UNOPS, UN-Women, UNWTO, UPU (in exceptional cases), WFP and WMO.

[90] FAO, ITU, the United Nations Secretariat, UNAIDS, UNDP, UNFPA, UN-Women, UPU (in exceptional cases), WFP, WHO, WIPO and WMO.

[91] ICAO, ILO, IMO, ITU, the United Nations Secretariat, UNAIDS, UNESCO, UNICEF, UNOPS, UN-Women, UNWTO, UPU, WHO and WMO.

[92] There is no timeline for the preliminary review and investigation of misconduct cases stipulated in ST/AI/2017/1.

[93] There are no time frames in the disciplinary processes and measures directive (CF/EXD/2012-005) regarding wrongdoing investigations.

[94] ICAO, ITU, the United Nations Secretariat, UNAIDS, UNDP, UNESCO, UNFPA, UNICEF, UNIDO, UNOPS, WFP, WHO, WIPO and WMO.

[95] FAO, UNESCO, UNWTO and UPU.

[96] ICAO, ILO, IMO, ITU, the United Nations Secretariat, UNAIDS, UN-Women, WHO and WMO.

[97] IAEA, UNDP, UNFPA, UNICEF, UNIDO, UNOPS and WFP.

[98] IAEA, the United Nations Secretariat, WHO/UNAIDS, UNESCO, UNHCR, UNIDO, UNRWA, UPU and WFP.

[99] WHO/UNAIDS, UNDP, UNESCO and WFP.

[100] The United Nations Secretariat, UNDP, UNESCO, WHO/UNAIDS, UNOPS, UNRWA, UPU, WFP and WIPO.

[101] The United Nations Secretariat, UNDP, UNESCO, UNHCR, UNOPS, UNRWA, WFP and WMO.

[102] IAEA, IMO, the United Nations Secretariat, WHO/UNAIDS, UNDP, UNESCO, UNHCR, UNIDO, UNOPS, UNRWA, UPU, WFP, WIPO and WMO.

[103] Other non-staff categories include: holders of agreement for performance of work contracts(WHO/UNAIDS), experts (UNIDO), fellows (WIPO), Junior Professional Officers (UNDP and UN-Women), occasional workers (UNESCO), temporary advisers (WHO/UNAIDS) and temporary employees (IMO and WMO).

[104] Paragraph 20 of the Standards of Conduct reads: "International civil servants have the duty to report any breach of the organization's regulations and rules to the official or entity within their organizations whose responsibility it is to take appropriate action, and to cooperate with duly authorized audits and investigations. An international civil servant who reports such a breach in good faith or who cooperates with an audit or investigation has the right to be protected against retaliation for doing so."

[105] Other documents, in addition to the protection against retaliation policy, include: the Investigation Guidelines (FAO); the Procedures for Whistle-Blower Reporting by External Persons (IAEA); the Framework on Ethics (ICAO); Ethics in the Office (ILO); Staff Rules, appendix F (IMO); Unsatisfactory Conduct, Investigations and the Disciplinary Process (United Nations Secretariat); the Legal Framework for Addressing Non-Compliance with United Nations Standards of Conduct (UNDP, UNOPS and UN-Women); the Internal Oversight Service Investigation Guidelines (UNESCO); the Disciplinary Framework (UNFPA); the Executive Directive on Disciplinary Processes and Measures (UNICEF); the

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OIOS Investigation Guidelines (UNIDO); Conflict Resolution Mechanisms (UPU); the Office of the Inspector General Investigation Guidelines (WFP); and the Investigation Manual (WMO).

[106] Other documents, in addition to the protection against retaliation policy, include: the Strategic Framework for the Prevention of Fraud and Corruption and the Ethics Office Case Management Standard Operating Procedures (UNHCR); the Ethics Office Terms of Reference, the Investigation Policy and UNRWA Hotline: Reports of Misconduct (UNRWA); and the Internal Oversight Division Investigation Manual and the Oversight Charter (WIPO).

[107] FAO, ILO, the United Nations Secretariat, UNDP, UNFPA, UNIDO and WHO.

[108] ICAO, ILO, IMO, ITU, UNAIDS, UNHCR, UNICEF, UNOPS, UN-Women, UNRWA, UNWTO, UPU, WIPO and WMO.

[109] Other documents not publicly available: the External Persons Whistle-Blowing Procedures (IAEA); the Ethics Office Case Management Standard Operating Procedures (UNHCR); Disciplinary Processes and Measures (UNICEF); the Legal Framework for Addressing Non-Compliance with United Nations Standards of Conduct (UNOPS); the Ethics Office Terms of Reference, the Investigation Policy and UNRWA Hotline (UNRWA); Conflict Resolution Mechanisms (UPU); the Office of the Inspector General Investigation Guidelines (WFP); and the Investigation Manual (WMO). Unpublished documents: the Internal Oversight Service Investigation Guidelines (UNESCO).

[110] See A/72/350, para. 54.

[111] IAEA, ICAO, IMO, UNFPA, UNHCR, UNICEF, UNIDO and UN-Women.

[112] English and French: ITU, the United Nations Secretariat, UNESCO, UPU, WIPO and WMO; Arabic and English: UNRWA.

[113] English, French and Spanish: FAO, ILO, UNDP, UNOPS and UNWTO.

[114] Arabic, English, French and Spanish.

[115] FAO noted a decision to review policy implementation (at the end of 2011) and further revisit it once the Ethics Office and Ethics Committee were fully functioning.

[116] The OIOS of IAEA noted that it regularly reviewed its policies, which had led to a change in the protection against retaliation policy in 2016.

[117] Sect. 12 of the protection against retaliation policy states that the policy is to be reviewed two years after the date of adoption (February 2015).

[118] UNESCO noted that the annual workplan of the Ethics Office included regular reviews of all policies under its responsibility.

[119] UNHCR has noted that it will update its protection against retaliation policy in 2018.

[120] UNIDO has noted that policies are reviewed and updated as and when needed.

[121] The protection against retaliation policy has no provisions for updates, while the Investigation Policy (para. 36) stipulates that it should be reviewed one year after its entry into force and every three years thereafter.

[122] UNWTO has noted that, given its small size and the relatively few retaliation cases, there has been no need to review the policy.

[123] UPU has noted that refreshing the set of rules is part of the Ethics Office's responsibilities.

[124] The issue of the independence of three key entities associated with whistle-blowing, namely the ethics, oversight and ombudsman's offices, are dealt with in chapter III.

III. INDEPENDENCE OF FUNCTIONS SUPPORTING WHISTLE-BLOWER POLICIES

A. Importance of independence and corresponding definitions and components

126. Various JIU oversight reports have clearly defined and included measures and recommendations on ensuring the independence of the head of ethics, head of oversight and ombudsman/mediator functions.[1] The independence of such functions is a key element in whistle-blower policies, as it assures staff that the functions will review reports free from undue political and hierarchical pressure, influences or interference. Some of the best practices criteria from chapter II are premised on the independence of certain functions, such as indicators 1.2, 3.2 and 3.3, and others assume structural and operational independence with regard to implementation, such as indicators 1.3, 2.1, 4.1, 4.3 and 4.4. For the criteria to be effective, staff must understand what independence actually means within the organizations and what they can expect.

127. Independence is most commonly defined as the freedom from conditions that threaten the ability of a person to carry out his or her responsibilities in an unbiased manner, with sufficient autonomy and in the absence of external influence. This operational independence assumes that the office head has full discretion over the programme of work and has the authority to initiate, carry out and report on any action that he or she considers necessary to fulfil his or her mandated responsibilities.[2] Additionally, the organization and management provide full access to all requested information.

128. Independence also assumes built-in mechanisms for impartiality and transparency, such as the involvement of operationally external stakeholders for a balanced perspective and transparency. This might involve, for example, producing a report of key activities and observations, or having access to and briefing a governing body. In identifying the functions that support and implement protection against retaliation policies, it is important to make a distinction at the outset between functions that are assumed to be independent and those that are not. Human resources, in recommending and implementing sanctions, and the legal office, in reviewing these sanctions and providing the management with legal advice in the context of addressing issues of misconduct and wrongdoing, are mandated to perform their functions in accordance with the outlined normative framework, which is informed by and contributes to the bureaucratic chain of command. These functions are not designed or assumed to be operationally independent.

129. The ethics officer and the head of oversight conform to the overarching principles, values and mandates of the organization that they belong to. They are considered and assumed to be operationally independent and impartial in carrying out their respective functions. While the independence and impartiality of these functions is emphasized in written policies across the organizations, there is no consistent definition of what such independence entails across organizations. Additionally, while the ombudsman/mediator function does not directly support the implementation of whistle-blower policies, this function can play a key role in proactively preventing retaliation, providing mediation services to resolve and prevent issues, and providing informal guidance and support (indicator 3.2) during the reporting process. In this regard, their independence is relevant.

B. Previous Joint Inspection Unit recommendations related to independence

130. JIU has made four recommendations across two reports regarding term limits of the ethics, oversight and ombudsman/mediation functions, advocating for their existence with varying degrees of application. Each function has two common indicators for independence: term limits and the production of an annual report. As of 31 December 2017,[3] 45 per cent of the organizations with ethics officers did not have term limits for such positions, over 50 per cent of heads of oversight positions lacked term limits, and less than 20 per cent of ombudsman/mediator positions lacked term limits.

131. Terms limits are a basic component of operational independence. They insulate the above-mentioned functions from internal and external influences, both explicit and implicit, that may be consciously or subconsciously subsumed through the interpersonal relationships cultivated during a long-term tenure. These influences potentially impair the objectivity that remains critical to the optimal performance of the respective role.

132. JIU has made three recommendations across two reports related to producing an annual report. Producing an annual report that delineates the various activities carried out and submitting the report to a governing

body is critical to ensuring the independence of the function for two predominant reasons. Firstly, the production of such a report enables a transparent and accountable facilitation of the function. Secondly, the governing body, in fulfilling its fiduciary role, affords a legitimate and objective review that ensures the compliance of the function with its defined mandate.

133. Only two organizations with ethics offices (ITU and WMO) do not produce a report, and both indicated that they would do so beginning in 2018. Furthermore, only two ethics offices (UNHCR and WFP[4]) that do produce a report do not present it to their governing body. All organizations with oversight offices produce a report, and only one (IMO) does not present it to its governing body. Of the organizations with ombudsman or mediation functions, all produce a report.

C. Ethics function and independence indicators

Table 7

Independence of the head of ethics function

Organization	Term limited	Stand-alone function[a]	Reports to and evaluated by executive head or governing body	Produces annual report and presents to governing body
FAO	Yes	No	Yes	Yes
IAEA (non-existent)	-	-	-	-
ICAO	Yes	Yes	Yes	Yes
ILO	No	No	Yes	Yes
IMO	No	No	Yes	Yes
ITU	Yes	Yes	Yes	No (2018 onwards)
United Nations Secretariat	No	Yes	Yes	Yes
UN-Women	No	Yes	Yes	Yes
UNAIDS	Yes	Yes	Yes	Yes
UNDP	Yes	Yes	Yes	Yes
UNESCO	Yes	Yes	Yes	Yes
UNFPA	Yes	Yes	Yes	Yes
UNHCR	No	Yes	Yes	Produces report but does not present it
UNICEF	Yes	Yes	Reports to but is not evaluated by	Yes
UNIDO	No	No	No	Yes
UNOPS	No	Yes	Yes	Yes
UNRWA	No	Yes	Reports to but is not evaluated by	Yes
UNWTO	No	Yes	Yes	Yes
UPU[b]	No[c]	Yes	No	Yes
WFP	Yes	Yes	Yes	Produces report but does not present it
WHO	No	Yes	No	Yes
WIPO	Yes	Yes	Yes	Yes
WMO	Yes	Yes	Yes	No (2018 onwards)

Source: Data provided by JIU participating organizations.

[a] The staff member holding the ethics officer position does not perform the duties of any other function.

[b] External company selected as Ethics Officer for UPU through bidding process.

[c] Eligible to rebid at end of contract period.

134. The independence of the ethics function within the United Nations Secretariat is guided by the Secretary-General's Bulletin on the system-wide application of ethics,[5] which is a policy that the funds and programmes utilize but administer separately. The Bulletin emphasizes that independence, impartiality and confidentiality are essential prerequisites for the efficient functioning of the ethics office. It presents a two-fold approach, both safeguarding the independence of the function and actively ensuring that its duties are discharged solely at the discretion of the head of the ethics office, in a manner that is free from pressure and influence. As contemplated within the Bulletin, the ethics office should have a direct channel of communication with the Chairperson of the United Nations Ethics Committee to facilitate the obtaining of advice and guidance from the Committee. Additionally, the executive head of the separately administered organ or programme should be informed of instances where this channel has been made use of, in instances of a referral.

135. As of 31 December 2017, only one organization (IAEA) did not have an ethics function, which is a marked improvement since the issuance of the 2010 JIU report on the function, when eight organizations were lacking one. Ethics offices in four organizations (UNIDO, UNRWA, UPU and WHO) do not have first-line reporting and performance evaluation to the head of the organization, with three (UNIDO, UNRWA, and WHO) directly reporting to functions other than the executive head. Additionally, in UNICEF, the performance evaluation of the Principal Adviser on Ethics is conducted by the Chief of Staff.

D. Dual-functioning roles are not independent

136. Four organizations (FAO, ILO, IMO and UNIDO) have dual-functioning ethics officers, meaning that the ethics officer also performs another function, such as ombudsman (FAO), head of oversight (IMO) or an unrelated position such as senior security coordinator (UNIDO) or professional officer in the gender equality and diversity branch (ILO). This type of arrangement for an ethics officer is not structurally independent and should be avoided at all costs. Staff in these organizations expressed skepticism over the independence of these positions. Conflicts of interests are more likely, particularly in ILO and UNIDO, where the ethics officers also perform technical functions.

137. Dual functioning limits the independence and integrity of the function. For the ethics, ombudsman or oversight functions, this arrangement could potentially leave staff vulnerable and put the functions at risk of losing their credibility and the confidence of staff. Even some of the officers in these roles expressed concern over being spread too thin, not being able to be proactive in their ethics function and having staff make the precarious choice of what role they would like them to respond in when the officers are sought out for advice.

138. Shared services for these functions, such as is the case with the ethics officer shared between WMO and ITU, the ethics officer shared between UN-Women and the United Nations Secretariat, the audit and investigation function shared between WHO and UNAIDS, the oversight function shared between UN-Women and UNDP, and several of the ombudsman services, are preferable alternatives and may further ensure independence. In this regard, the Inspectors are of the view that, **for organizations with dual-functioning ethics, oversight and/or ombudsman positions, these functions should be re-examined to focus the positions and ensure independence and integrity, and other options such as shared services should be explored.**

E. Head of oversight function and independence indicators

139. The structural and operational independence of oversight professionals is essential to the optimal fulfilment of their role. They must be insulated from internal and external influences that may compromise the integrity of the investigation process and may result in outcomes that fall short of the impartiality and objectivity outlined in their mandate. Inherent within the construct of this independence is the requirement of an autonomous investigation process and the authority to initiate and conduct investigations that conform to their mandate.[6] The formulation of an annual report and its submission to a governing body is also essential to ensure an accountable, transparent and informed review of oversight activities.

140. While the head of oversight in JIU participating organizations may have various responsibilities (e.g., audits, evaluations or investigations), their role in overseeing those who conduct investigations is most relevant for this review. While they may not be directly involved in an investigation, their independence is nonetheless crucial for the overall credibility and integrity of the function. In all organizations with an oversight function, that function reports to the executive head of the organization. As mentioned above, over one half (11) of the heads of oversight are not subject to term limits. In 13 organizations, the appointment of the head of oversight is subject to consultation with and the consent of the governing body. In five organizations, while the governing body is consulted, consent is not required. For the remaining three organizations (IMO, ITU and UNIDO), no input from the governing body is sought on appointments. In IAEA, IMO, ITU, UNIDO and UNOPS, removal from the position does not require consultation with the governing body. The head of oversight is a highly technical position and is critical to an organizations' accountability framework and the effective implementation of its policies. As those who hold these positions all report to executive heads, their recruitment, evaluation and dismissal processes would likely benefit from an additional layer of accountability from a governing body.

Table 8
Independence of the head of oversight function

Organization	Reports to and evaluated by executive head or governing body	Subject to term limits	Appointment subject to consultation with and prior consent of governing body	Can only be removed from position after consultation with governing body	Can open investigations without prior approval of the executive head	Produces annual report and presents to governing body
FAO	Yes	No	Consultation only	Yes	Yes	Yes
IAEA	Yes	Yes	Yes	No	Yes	Yes
ICAO	Yes	Yes	Yes	Yes	No (for general investigations), Yes (for retaliation)	Yes
ILO	Yes	No	Consultation only	Yes	Yes	Yes
IMO	Yes	No	No	No	Yes	Produces report but does not present it
ITU	Yes	No	No	No	No	Yes
United Nations Secretariat	Yes	Yes	Yes	Yes	Yes	Yes
UN-Women	Yes	Yes	Consultation only	Yes	Yes	Yes
UNAIDS	Yes	No	Yes	Yes	Yes	Yes
UNDP	Yes	Yes	Consultation only	Yes	Yes	Yes
UNESCO	Yes	Yes	Consultation only	Yes	Yes	Yes
UNFPA	Yes	Yes	Yes	Yes	Yes	Yes
UNHCR	Yes	No	Yes	Yes	Yes	Yes
UNICEF	Yes	Yes	Yes (consultation), Unknown (consent)	Yes	Yes	Yes
UNIDO	Yes	No	No	No	Yes	Yes
UNOPS	Yes	No	Yes	No	Yes	Yes
UNRWA	Yes	No	Yes	Yes	Yes	Yes
UNWTO[a]	-	-	-	-	-	-
UPU[a]	-	-	-	-	-	-
WFP	Yes	Yes	Yes	Yes	Yes	Yes
WHO	Yes	No	Yes	Yes	Yes	Yes
WIPO	Yes	Yes	Yes	Yes	Yes	Yes
WMO	Yes	No	Yes	Yes	Yes	Yes

Source: Data provided by participating organizations.

[a] No designated position of Head of Oversight at UNWTO or UPU. At UPU, a private sector company has been contracted as an internal auditor and has also provided investigation services since 2012 as needed. UPU is billed on a case-by-case basis.

141. There are three organizations (ICAO, UPU and ITU) in which an investigation cannot be opened without the prior approval of the executive head. This indicator, which was covered in a previous JIU report on the oversight function, signals the limitations of this function in terms of its structural and operational independence. In the case of UPU, its oversight function is contracted out and therefore dependent on a specific work order to open an investigation. For ITU and ICAO, the oversight functions are limited in their capacity to conduct investigations but could still be charged with opening an investigation. **JIU has seen improvement on this indicator since its 2016 and 2011 reports and calls on ICAO, ITU and UPU to address this issue and provide oversight mechanisms with the ability to open investigations without prior approval from executive heads**.

F. Ombudsman/mediator function and independence indicators

142. Typically built around four key principles, the Ombudsman: (a) is independent in structure, function and appearance to the highest degree possible within the organization; (b) as a designated neutral entity, remains unaligned and impartial and does not engage in any situation which could create a conflict of interest; (c) holds all communications with those seeking assistance as confidential and does not disclose

confidential communications unless given permission to do so; the only exception to this privilege of confidentiality is in cases where there appears to be imminent risk of serious harm; (d) as an informal resource, does not participate in any formal adjudicative or administrative procedure related to concerns brought to his or her attention.[7]

Table 9

Independence of the head of ombudsman/mediation services function

Organization	**Subject to term limits**	**Adherence to ethical principles of International Ombudsman Association Code of Ethics (in terms of reference)**	**Stand-alone function**[a]	**Hired and reviewed with staff-management consultations**	**Produces annual report with systemic issues identified**
FAO	Yes	Yes	No	No	Yes
IAEA[b]	-	-	-	-	-
ICAO	No	Yes	No	No	Yes
ILO	Yes	Yes	Yes	Yes	Yes
IMO[b]	-	-	-	-	-
ITU[b]	-	-	-	-	-
United Nations Secretariat	Yes	Yes	Yes	Yes	Yes
UN-Women	Yes	Yes	Yes	Yes	Yes
UNAIDS	Yes	Yes	Yes	Yes	Yes
UNDP	Yes	Yes	Yes	Yes	Yes
UNESCO	No	Yes	Yes	Yes	Yes
UNFPA	Yes	Yes	Yes	Yes	Yes
UNHCR	Yes	Yes	Yes	Yes	Yes
UNICEF	Yes	Yes	Yes	Yes	Yes
UNIDO[b]	-	-	-	-	-
UNOPS	Yes	Yes	Yes	Yes	Yes
UNRWA[b]	-	-	-	-	-
UNWTO[b]	-	-	-	-	-
UPU[c]	No	No	Yes	No	Yes
WFP	Yes	Yes	Yes	Yes	Yes
WHO	Yes	Yes	Yes	Yes	Yes
WIPO	Yes	Yes	Yes	Yes	Yes
WMO[b]	-	-	-	-	-

Source: Data provided by participating organizations.

[a] Staff member holding the Ombudsman position does not perform the duties of any other function.

[b] The position is non-existent.

[c] The Ombudsman function is contracted out to the Swiss postal service. Present contract issued for the period 2016 to 2020.

143. Since the JIU report of 2015, there have been very few significant changes to the function or the independence indicators for ombudsmen. Seven participating organizations do not have this function (down from eight as UNESCO now has mediators), and some do not use the term "ombudsman", instead referring to them as mediators. Two organizations (ICAO and FAO) have dual-functioning ombudsmen/mediators; as covered above, the dual-functioning of these types of positions can be problematic.

144. Several organizations share ombudsman services (the United Nations Secretariat, UN-Women, UNDP, UNFPA, UNICEF and UNOPS; WHO and UNAIDS). Two organizations have employed creative solutions to providing this service. UPU has contracted with the Swiss postal service for ombudsman services, and UNESCO employs retired staff as mediators. As a best practice, WFP and UNHCR complement the efforts of their ombudsman's office by using staff who voluntarily perform the additional role of respectful workplace adviser, providing a neutral space for staff — especially those serving in the field. Respectful workplace advisers offer confidential, impartial advice and support to staff experiencing workplace conflicts, including referral to other appropriate resources. All organizations, particularly those

with a major field presence, should consider identifying and training respectful workplace advisers, which can be done at minimal additional cost.

145. Given their valuable role, **the Inspectors call on the seven organizations that do not have ombudsman/mediation services (IAEA, IMO, ITU, UNIDO, UNRWA, UNWTO and WMO) to consider adding them as a stand-alone function using shared services or other means.**

G. Conclusion on the independence of functions related to protection against retaliation policies

146. Only two organizations (UNFPA and WIPO) meet all independence criteria for the head of ethics, head of oversight and ombudsman/mediator functions. Independence is a structural and operational requirement for the implementation of whistle-blower policies. Staff rely on the independence of such functions when reporting sensitive information that can carry significant reputational and operational risks for an organization if unreported, on the belief that they will be protected if they do so. If functions that are "advertised" to be independent are not structured properly, confidence among staff is diminished, and the processes and procedures the functions undertake are undermined as well. The functions rely on both the executive head and the governing body to ensure their independence; therefore, the Inspectors call on both to re-evaluate the independence of all three positions.

147. The implementation of the following recommendation is expected to enhance the accountability of these three functions by ensuring a clear definition of their independence and their necessary and periodic reporting to their respective governing bodies.

Recommendation 4

By 2020, the legislative bodies of the United Nations system organizations should request executive heads to ensure that the independence of the head of ethics, head of oversight and ombudsman/mediator functions is clearly defined, in accordance with recommendations contained in JIU reports (JIU/REP/2006/2, JIU/REP/2010/3, JIU/REP/2011/7, JIU/REP/2015/6 and JIU/REP/2016/8), and that these functions report periodically to the legislative body.

End notes

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[1] See JIU/REP/2006/2, JIU/REP/2010/3, JIU/REP/2011/7, JIU/REP/2015/6 and JIU/REP/2016/8.

[2] Adapted from General Assembly resolution 48/2018 B of 12 August 1994), operative para. 5 (a).

[3] During the finalization of the report in June 2018, these three organizations reported the following to JIU: the WHO ethics function began reporting directly to the Director-General in May 2018; IAEA put into place an ethics function; and the UNIDO ethics function became a stand-alone one.

[4] WFP has noted that its Ethics Office provides a report of its activities to the Executive Board in the form of an attachment to the annual performance report. As from June 2018, the WFP Ethics Office will present its report directly to the Executive Board.

[5] ST/SGB/2007/11.

[6] See JIU/REP/2000/9.

[7] International Ombudsman Association, "IOA Best Practices: A Supplement to IOA's Standards of Practice", (October 2009), p. 1.

IV. PROCESSES AND PROCEDURES THAT SUPPORT IMPLEMENTATION OF WHISTLE-BLOWING POLICIES: REPORTING MISCONDUCT/WRONGDOING AND RETALIATION

A. Routine reporting

148. Across the system, misconduct/wrongdoing is reported routinely, most frequently to an immediate supervisor. The processes and procedures for reporting and responding to reports of misconduct/wrongdoing can take from as little as three months for misconduct/wrongdoing cases that do not include retaliation to several months for cases that do include it, and years for cases that are taken to a tribunal. In interviews with staff at various levels, many said that it was their "duty to report" and that most reports were handled within a normal chain of command.

149. Standard operating procedures documents are key components in two recommendations within the present chapter. Standard operating procedures are a set of written instructions that document a routine, usual or repetitive activity carried out by an organization. Such documents can be an effective and comprehensive tool for guiding staff in circumstances that are not necessarily routine. Their development and use minimize variation and promotes quality through consistent implementation of a process or procedure within the organization, even if there are temporary or permanent personnel changes. However, according to interviews with ethics and oversight staff, most organizations simply do not develop standard operating procedures for either the initial reporting of misconduct/wrongdoing or protection against retaliation reviews. Only two organizations (WFP and WIPO) provided JIU with examples of standard operating procedures for conducting such investigations, and only the United Nations Secretariat provided a standard operating procedure for protection against retaliation reviews.

B. Reporting misconduct/wrongdoing

1. Reports of misconduct/wrongdoing across the United Nations system

150. A total of 10,413 instances of misconduct/wrongdoing were reported to the oversight offices of the 23 United Nations system organizations between 2012 and 2016 (see annex V). However, the number of misconduct/wrongdoing reports in any given organization is likely to be higher than the figures provided by the oversight offices, given two factors. First, all organizations (except ITU) allow for at least one additional channel for reporting misconduct/wrongdoing apart from the oversight office (see best practices indicator 1.1). For instance, in the United Nations Secretariat, UNICEF and UNRWA, among others, supervisors and heads of missions or offices can also receive reports of misconduct/wrongdoing. Second, some oversight offices are only mandated to handle reports of certain forms of misconduct/wrongdoing. For example, the ILO Office of Internal Audit and Oversight does not deal with reports of harassment.

151. In most organizations, however, the additional channels are not under any mandatory obligation to collate and report on the misconduct/wrongdoing cases reported to them in a standardized manner. As such, a centralized accounting mechanism of all misconduct/wrongdoing reported to all designated entities is not available. Additionally, most organizations did not clarify whether the reported misconduct/wrongdoing data reflected all complaints received by the oversight office or whether they only reflected the complaints that were classified as receivable following an initial screening to assess whether they fell within the oversight office's mandate.

152. In terms of investigations of misconduct cases, seven organizations, including five large organizations, could not provide the relevant data due to the nature of their data-categorization mechanisms. In three of these organizations (ILO, UNOPS and WFP), this was due to oversight offices including cases carried over from previous years in their annual reporting on the total number of misconduct/wrongdoing cases investigated.

153. It may be further noted that, while 19 organizations apply a two-step procedure (preliminary review followed by an investigation) for the handling of misconduct/wrongdoing cases (see best practices indicator 4.1), only 11 organizations[1] were able to provide a breakdown of the number of cases in which a prima facie case had been determined or not. Additionally, only eight organizations[2] provided data on the

number of cases resolved through informal mechanisms. However, such data has not been reflected in the table in annex V, as in only three cases (IMO, UNAIDS and UNESCO) did the numbers align in terms of misconduct cases reported, cases informally resolved, prima facie cases determined/not determined and cases forwarded for investigation.

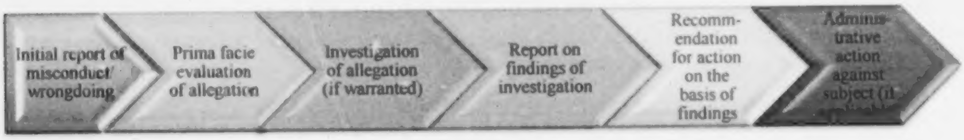
154. This inability to provide aligned data highlights the importance of best practices indicator 4.2, that is, the need for mechanisms to track misconduct reports, regardless of whether any further action is taken. While on paper only 9 organizations' policies contain such provisions, in practice the situation is even worse as evidenced by 20 organizations not being able to provide clearly aligned numbers. **The Inspectors note the need for oversight offices to pay particular attention to the management of data pertaining to misconduct/wrongdoing cases in order to appropriately track and report on them as well as to point to trends and systemic issues.**

2. How reports of misconduct/wrongdoing are typically handled within an organization

155. Figure I shows the typical process for the reporting and handling of misconduct/wrongdoing cases, from initial reporting to an administrative action. In the first step, while multiple entities exist to receive reports of misconduct, their role is usually limited to simply conveying the report to the oversight office. However, in cases where non-oversight entities are tasked with receiving and handling reports of certain forms of misconduct, such as harassment or sexual exploitation and abuse, it is unclear whether they follow the two-step procedure of preliminary assessment (prima facie review) followed by an investigation.

Figure I

Six stages of reporting and handling of typical misconduct/wrongdoing reports


Initial report of misconduct/ wrongdoing
Prima facie evaluation of allegation
Investigation of allegation (if warranted)
Report on findings of investigation
Recomm-endation for action on the basis of findings
Adminis-trative action against subject (if

Source: Information compiled by JIU.

156. For instance, all forms of misconduct are primarily reported to the human resources office in IMO, ITU and UPU and to the ethics office in ICAO and UNWTO. Harassment, sexual harassment and abuse of authority are reported to human resources offices in four organizations (UNAIDS, UNDP, UNIDO and UNOPS), to the Director-General in WIPO and to the Office of the Inspector-General at FAO. Additionally, five organizations (FAO, the United Nations Secretariat, UNICEF, UNRWA and WFP) have a specially designated focal point to receive reports of sexual exploitation and abuse. In UNAIDS, financial wrongdoing is reported to the Planning, Finance and Accountability Department. **Where misconduct reports are submitted to non-oversight entities, relevant standard operating procedures should be in place to ensure that the two-step procedure is followed.**

157. Due to capacity constraints of the oversight offices of the United Nations Secretariat (OIOS), UNRWA and UNWTO, some low-risk and low-sensitivity investigations are delegated to staff members who are not investigations professionals. **Given that such a practice raises questions about the professionalism, independence and objectivity of the investigation process, this practice should be further reviewed by the organizations to determine other available options for conducting and monitoring ad hoc investigations**, including any training needed to appropriately implement this practice.

158. Following the conduct of a fact-finding investigation to determine whether allegations of misconduct/wrongdoing are substantiated or not, the oversight office submits the investigation report to the head of the organization or the person to whom he or she has delegated the receipt of reports through the human resources office. Typically, the human resources and/or legal offices review the report and offer recommendations for administrative action to the head of the organization. While the final decision on any administrative action against a subject of a misconduct/wrongdoing complaint rests with the head of the organization or the person he or she has delegated, in some organizations he or she may additionally refer

the recommendations for administrative action to an internal joint disciplinary committee (comprising staff and management representatives) to recommend specific measures. Administrative actions can be appealed by staff to a tribunal.

3. Mechanisms for reporting misconduct/wrongdoing: a lack of clarity

159. Through interviews and surveys, the Inspectors found that, while personnel understood what constituted misconduct/wrongdoing, they lacked clarity on to whom to report it, particularly in organizations that did not have a central unit designated to receive all such reports. While 22 organizations allow for reporting misconduct/wrongdoing through two to five different channels (see best practice indicator 1.1), the policies of most do not elaborate upon why a particular function was chosen for the reporting of misconduct/wrongdoing, how its specific role differs from that of others or what the specific advantages and risks are of reporting through that channel versus another.

160. Multiple reporting channels are desirable for a variety of reasons, but if the rationale for choosing one over another is not clearly explained, it may have the undesirable effect of leaving staff confused and may also serve as a disincentive for reporting misconduct/wrongdoing. When organizations require that certain misconduct/wrongdoing issues be reported to particular units, they must educate staff on where, how and to whom to report.

161. Several interviewees noted multiple instances of personnel reporting the same allegation to multiple functions at the same time – a strategy which they characterized as "shopping around" to see which function would most favourably respond. This often led to confusion and duplication of efforts within human resources, oversight, ethics and other offices, as each proceeded to follow its own respective procedures in responding to the complaint. Complainants and other interviewees noted that "shopping around" resulted from: (a) personnel not understanding the purpose of multiple reporting mechanisms and thus reporting to all; (b) staff lacking trust in any single reporting mechanism; or (c) earlier reporting to a particular function being ignored or not taken seriously.

162. Lack of understanding of reporting mechanisms is confirmed by the responses to the global staff survey. While 91.7 per cent of respondents agreed (partially or fully) that they understood what constituted an act of misconduct and wrongdoing, only 56.5 per cent of respondents fully agreed that they knew specifically to whom to report such misconduct/wrongdoing.

163. To aid staff in understanding what, where and to whom to report misconduct/wrongdoing, good practices identified by the Inspectors that are worthy of replication system-wide include: the UNDP publication "Where to go when – a resource guide for UNDP personnel", which includes a section on reporting misconduct; the United Nations Ethics Office publication "The Roadmap – A Staff Member's Guide to Finding the Right Place" and the UNAIDS publication "The Compass – Information and Services for UNAIDS Staff", all of which outline the role of entities: (a) to whom misconduct can be reported; (b) from whom advice and guidance can be sought; and (c) to whom claims can be filed and decisions appealed. Less comprehensive but somewhat useful publications include: the WIPO publication "Guide to a Respectful and Harmonious Workplace", the UNESCO pamphlet (outdated, from 2010) on "Addressing Grievances in UNESCO" and the UNRWA pamphlet "Where to Seek Help", which outline where to go and/or what to do to seek information, advice or help with grievances.

164. The implementation of the following recommendation is expected to further the understanding of personnel on what, how and to whom to report misconduct/wrongdoing.

Recommendation 5

By the end of 2019, executive heads of United Nations system organizations should develop comprehensive communications tools for all personnel on what, how, where and to whom to report misconduct/wrongdoing, including harassment and retaliation, in all the working languages of the organization.

4. Results from the 2017 JIU global staff survey on whistle-blower policies: reporting of misconduct/wrongdoing

Figure II
Proportion of global staff survey respondents witnessing and reporting misconduct/wrongdoing

45.0 per cent witnessed misconduct/wrongdoing between 2012 and 2016

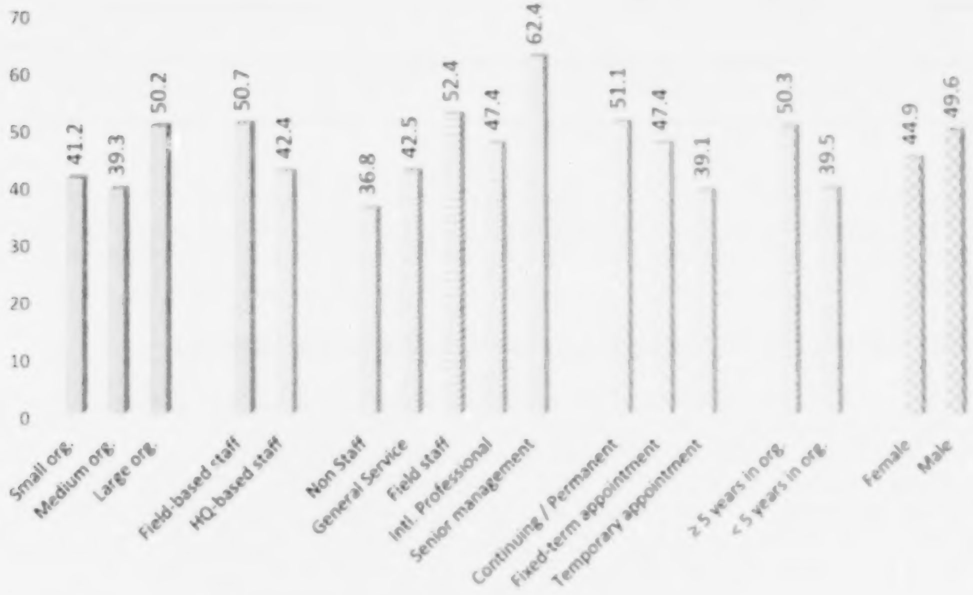
Of those who experienced misconduct/ wrongdoing

47.0 per cent reported it

Source: JIU 2017 global staff survey on whistle-blower policies.

165. The results of the global staff survey showed that 45.0 per cent of respondents claimed to have witnessed misconduct/wrongdoing in the past five years. Of those who claimed to have witnessed misconduct/wrongdoing, less than half (47.0 per cent) claimed that they had reported it. A higher percentage of staff in large organizations (50.2 per cent) claimed to have witnessed misconduct/wrongdoing reported it, compared with staff in medium-sized (39.3 per cent) and small (41.2 per cent) organizations. Similarly, respondents who identified as field-based staff (50.7 per cent) reported at a higher rate compared with headquarters-based staff (42.4 per cent).

Figure III
Reporting of witnessed misconduct/wrongdoing by demographic categories
(Percentage)



Source: JIU 2017 global staff survey on whistle-blower policies.

166. Major differences also exist between grade categories identified in the global staff survey, with senior management, who are likely the most protected from potential negative consequences and/or retaliation, claiming to report at the highest rate (62.4 per cent), followed by field personnel (52.4 per cent) and international professional staff (47.4 per cent). Personnel at the lower levels of the organizational hierarchy, and likely the least protected from potential negative consequences and/or retaliation, were also the least likely to report misconduct/wrongdoing, with only 42.5 per cent of general service staff and 36.8 per cent of non-staff reporting misconduct/wrongdoing they had witnessed.

167. Personnel holding the most stable contracts in the global staff survey, namely, continuing or permanent appointments, reported witnessing misconduct at a higher rate (51.3 per cent) than those with fixed-term contracts (47.4 per cent) and temporary appointments (39.3 per cent). Men (49.6 per cent) also report at a higher rate than women (44.9 per cent). The clear trend that emerges from responses to the global staff survey is that men, staff in large organizations, and those with greater contractual security, longevity in the organization and at a higher grade level are more likely to report witnessed misconduct/wrongdoing.

5. Entities to whom misconduct/wrongdoing is reported

168. Of the respondents to the global staff survey, nearly 60 percent of those who claimed they had reported misconduct/wrongdoing had done so to their immediate supervisor — by far the most common channel for reporting (see table 10). As noted above, reporting to multiple channels for the same allegation is common across the system; this was confirmed in the survey, as most respondents claiming to have witnessed misconduct/wrongdoing indicated that they had reported to multiple entities. Nearly one in three respondents had also reported to middle management, such as the head of department or division, or, in field locations, the country or regional office head. Surprisingly, only 28 per cent had reported to the internal oversight office, which is the principal designated recipient of reports of misconduct/wrongdoing in most organizations. One in four respondents had reported to human resources, while over one in five had reported to the head or deputy head of the organization.

Table 10

Entities to whom misconduct was reported – overall percentages by reporting channel

<table>
<tr><th colspan="8">Percentage of reports through internal channels</th></tr>
<tr><th>Immediate supervisor</th><th>Middle management</th><th>Internal oversight</th><th>Human resources</th><th>Head/deputy of organization</th><th>Ethics office</th><th>Ombudsman</th><th>Staff council</th></tr>
<tr><td>59.3</td><td>32.5</td><td>28.0</td><td>26.3</td><td>21.9</td><td>18.7</td><td>16.5</td><td>15.4</td></tr>
<tr><th colspan="6">Percentage of reports through external channels</th><th colspan="2" rowspan="2">Anonymous reports</th></tr>
<tr><th colspan="2">Law enforcement</th><th colspan="2">Member States</th><th colspan="2">Media</th></tr>
<tr><td colspan="2">1.5</td><td colspan="2">1.1</td><td colspan="2">0.4</td><td colspan="2">4.8</td></tr>
</table>

Source: JIU 2017 global staff survey on whistle-blower policies.

169. Very few had reported through external mechanisms, despite the option existing in 18 organizational policies (see best practices indicator 1.6). Just under 1 in 20 had utilized the option of anonymous reporting, despite provisions existing for such reporting in over half of the organizational policies (see best practices indicator 1.3).

6. Low satisfaction with handling of reports of misconduct/wrongdoing

170. Of the respondents to the global staff survey, those claiming to have reported misconduct/wrongdoing expressed considerable dissatisfaction with all internal reporting mechanisms regarding the processes and procedures used for handling their report of misconduct/wrongdoing (see annex VI). Overall, staff satisfaction, either full or partial, did not reach 50 per cent for any of the eight internal reporting mechanisms, the highest satisfaction being with internal oversight (47.2 per cent), the staff council (46.8 per cent) and the immediate supervisor (46.7 per cent), and the lowest being with middle management (33.3 per cent), human resources (34.8 per cent) and the ombudsman (36.2 per cent).

171. When disaggregated by demographic categories (see annex VII), global staff survey respondents who claimed to have reported misconduct/wrongdoing in large organizations were more satisfied than their counterparts in small and medium-sized organizations with all internal reporting channels, with major differences (14–17 percentage points) in levels of satisfaction between large and small entities regarding internal oversight and the immediate supervisor. The satisfaction level was lowest, at 20 per cent, for middle management in medium-sized participating organizations.

172. The considerable dissatisfaction expressed by global staff survey respondents with how reports of misconduct/wrongdoing are handled could point to several factors, including: (a) a lack of training for supervisors and managers who are most likely to receive a report (see chap. VI); (b) a misalignment

between what the policy conveys and how it is implemented in practice; and (c) a failure to fulfil the basic duty of care to support the complainant and proactively prevent retaliation.

7. Proactive support for those reporting misconduct/wrongdoing in order to prevent retaliation

173. As best practices indicator 3.2 conveys, policies should identify mechanisms and resources for supporting staff through the difficult process of reporting misconduct/wrongdoing. Additionally, procedures should be focused on preventing retaliation – especially in cases in which retaliation is likely to occur (due to power dynamics or the size of the office) and/or in potentially high-profile cases (such as those involving senior managers, major fraud or corruption).

174. In many of the 17 personnel cases JIU studied, staff reported feeling confused by the reporting process, while the lack of follow-up and communication during the investigations left them feeling vulnerable and anxious. In the cases in which staff requested proactive protection and/or accommodations after reporting misconduct/wrongdoing, only 3 out of 17 received accommodations to protect against retaliation. Some were told by various functions that no such accommodation could be made until actual retaliation had occurred. Interviews with personnel dealing with misconduct/wrongdoing reports confirmed that some felt that their organization's policies did not enable them to proactively accommodate staff who reported misconduct/wrongdoing, even though they knew that they were likely to suffer retaliation. Some oversight staff mentioned that they had acted outside their respective policies to protect staff who were at high risk for retaliation by mobilizing human resources staff and/or warning the subjects of reports of the ramifications of retaliation.

175. Oversight and ethics professionals conveyed accounts of having difficult conversations with staff at all levels who were under investigation and who were in a position to retaliate against their accuser. Oftentimes these conversations took the form of reiterating the protection against retaliation policy, letting the accused know that retaliation is also misconduct/wrongdoing and would mean additional actions, and/or advising on what the accused could do to avoid or mitigate potential issues.

176. Policies, processes and procedures should focus on proactively preventing retaliation and supporting staff who may be at risk of retaliation (see best practices indicators 2.1, 2.2 and 3.2). Staff and functions concerned with oversight, ethics and human resources should seek to appropriately coordinate efforts to prevent retaliation by educating supervisors and senior management on relevant policies and brainstorm options for proactively protecting those who have reported who are most at risk of retaliation, rather than waiting for retaliation to occur. As a good practice, the United Nations Secretariat's protection against retaliation policy stipulates that OIOS, with the consent of the complainant, will inform the Ethics Office of any received report of wrongdoing that it identifies as a potential retaliation risk. The Ethics Office will subsequently consult with the complainant on appropriate retaliation prevention actions. Proactive prevention measures can not only effectively prevent retaliation but can also prevent additional misconduct and lessen the need for burdensome bureaucratic processes and procedures, including additional resources for investigation.

177. Given that proactively preventing retaliation is in the best interest of staff and the organization and can prevent additional misconduct/wrongdoing cases, implementation of the following recommendation is expected to enhance the effectiveness of accountability frameworks and protection against retaliation policies.

Recommendation 6

Executive heads of United Nations system organizations should develop by 2020 standard operating procedures for proactively protecting those who report misconduct/wrongdoing from retaliation, which should include undertaking relevant risk assessments and clearly identifying available support mechanisms and resources.

Box 2

Malicious reporting

Malicious reporting is the reporting of wrongdoing or misconduct in the absence of reasonable suspicion or without any form of evidence, made with the sole intention of harming the reputation or integrity of another person or that of the organization. It is imperative that malicious reporting be addressed within whistle-blowing policies and that organizations have procedures in place so that the mechanisms available for reporting misconduct/wrongdoing are not misused.

While reporting of both initial misconduct/wrongdoing and alleged retaliation should be handled with due caution to assess whether the report was made in good faith, the primary focus should be on determining whether misconduct/wrongdoing has in fact occurred. Possible reasons for malicious reporting include a strained relationship between the reporter and the accused and/or the organization, a misunderstanding of the actions observed, or a misinterpretation of what amounts to an action that causes an unacceptable risk to the organization or of what amounts to retaliation.[a]

Presently, 20 out of 23 protection against retaliation policies have specific provisions cautioning against malicious reporting. Of these, 18 explicitly classify it as constituting misconduct subject to disciplinary action. Three policies (those of FAO, UNRWA and WFP[b]) do not explicitly refer to malicious reporting but include provisions on the underlying good faith obligations when reporting misconduct.

According to interviews with oversight and ethics professionals, there are very few substantiated cases of malicious reporting. Many in oversight conveyed that, for the most part, malicious reports were received through anonymous reporting mechanisms, namely emails or letters. While most in oversight felt that malicious reporting was not a significant issue, some in leadership positions thought it was more significant, possibly due to a few cases that were either time and resource consuming, involved senior management staff and/or raised serious allegations. **Given the potential of malicious reporting to curtail oversight efforts and disrupt operations, the Inspectors believe that oversight offices must follow up and investigate those deemed to have made malicious complaints in order to send a clear message that such reporting is subject to disciplinary action.**

[a] D. Robert MacDougall, "Whistle-blowing and the bioethicist's public obligations", Cambridge Quarterly of Healthcare Ethics, vol. 2, No. 4 (2014), pp. 431–442.

[b] WFP addresses malicious reporting through other elements of its legal framework, namely the Investigations Guidelines (para. 29) and the policy on protection from harassment, sexual harassment, abuse of authority and discrimination (para. 60).

C. Reporting retaliation

1. How reports of retaliation are handled within an organization

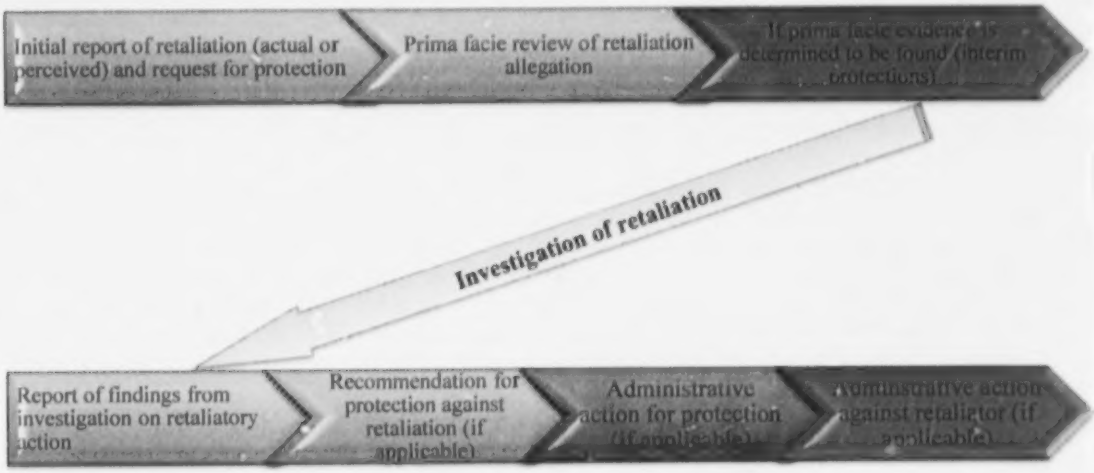
178. As detailed in earlier chapters, retaliation may occur in response to either the reporting of misconduct/wrongdoing or the participation in or cooperation with a duly authorized audit or investigation, referred to in some policies as protected activities. Figure IV shows the typical process for the reporting and handling of retaliation cases. In the first stage, receipt of retaliation complaints is formally centralized in the ethics office (or the oversight office in the case of FAO and IAEA). In the event that the complainants choose to report to another formal entity, it is incumbent upon that entity to immediately refer the matter to the ethics office. Once the complaint has been received, the ethics office undertakes a preliminary assessment (or prima facie review), typically only on the basis of the information received, to determine whether there is sufficient evidence to constitute a reasonable belief that retaliation has occurred. If determined, interim protection may be recommended, and the matter is then referred for investigation.

179. The oversight office, or designated/contracted entity in organizations where an oversight office does not exist, undertakes a fact-finding investigation that seeks to gather information and evidence on whether the alleged retaliatory action is connected to earlier participation in a protected activity. Where a reverse burden of proof is applicable, the administration must demonstrate, through the provision of clear and convincing evidence to investigators, that it would have taken the same action in the absence of the

protected activity. The investigation report, which is presented to the ethics office, includes findings but typically does not draw conclusions on whether retaliation has or has not occurred, nor does it typically include any recommendations. On the basis of a review of the investigation report and other materials, the ethics office makes a recommendation, typically to the head of the organization or the person to whom he or she has delegated the receipt of recommendations, on whether an initial finding of prima facie evidence has been substantiated or not. If it has, the ethics office can also recommend protection measures for the complainant.

180. The final decision on protection and redress measures for the complainant and administrative actions against the alleged retaliator lies with the organization's head or the person he or she has delegated and is subject to the same procedures as outlined earlier regarding administrative actions for misconduct/wrongdoing cases. Any administrative decision can typically be appealed before an organization's internal appeals board and can be more formally appealed in the tribunals.

Figure IV
Protection against retaliation: typical process for seeking protection


Initial report of retaliation (actual or perceived) and request for protection
Prima facie review of retaliation allegation
If prima facie evidence is determined to be found (interim protections)
Investigation of retaliation
Report of findings from investigation on retaliatory action
Recommendation for protection against retaliation (if applicable)
Administrative action for protection (if applicable)
Administrative action against retaliator (if applicable)

Source: Information compiled by JIU

2. Understanding about retaliation and protected activities, to whom to report, protection measures available and processes and procedures in place

181. Of the respondents to the global staff survey, 86 per cent agreed (partly or fully) that they understood what constituted an act of retaliation, while only two thirds of respondents in small and medium-sized organizations understood what constituted a protected activity. In answer to the question about knowing to whom to report retaliation, only 71.7 per cent of global staff survey respondents said they agreed (partially or fully), with only 41.6 per cent in full agreement. In answer to the question about understanding protection measures available to the complainant in the event of retaliation (actual, threatened or perceived), while 70 per cent responded in the affirmative (partially or fully) overall, the proportion was considerably lower for small (62 per cent) and medium-sized (59 per cent) participating organizations.

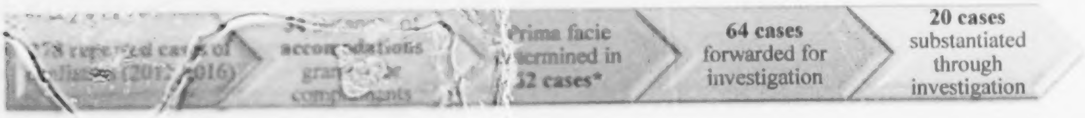
182. In answer to the question about understanding the processes and procedures in place once retaliation has been reported, two thirds responded in the affirmative (partial or full) overall, while the proportion fell to only 55 and 59 per cent respectively in medium-sized and small organizations. Overall, global staff survey respondents in small and medium-sized organizations indicated a more limited understanding than their counterparts in large organizations on all aspects of retaliation, including how it is reported and handled. This could also point to a trend of underreporting in small and medium-sized organizations, which is covered in more detail in chapter V.

3. Total retaliation cases reported, accommodations made and cases informally resolved

183. Annex V provides data from 23 United Nations system organizations on the number of retaliation allegations reported to the formally designated reporting channel and on how the reports were handled within the review period of 2012–2016. The data on retaliation cases were provided directly by the ethics offices (or the oversight office in the case of FAO and IAEA). Between 2012 and 2016, a total of 278 retaliation cases were reported to the designated channels of the 23 organizations. This figure does not include instances where personnel sought the advice of the ethics or oversight office on a retaliation-related matter but subsequently chose not to formally report it, nor does it include cases that were handled within a management chain of command or resolved informally. Unlike misconduct/wrongdoing cases, this data should reflect, at the very least, a comprehensive picture of formal reporting, given that retaliation cases are handled in a single office.

Figure V

Handling of reported cases of retaliation in United Nations system organizations


278 reported cases of retaliation (2012–2016)
34 instances of accommodations granted for complainants
Prima facie determined in 62 cases*
64 cases forwarded for investigation
20 cases substantiated through investigation

* Data discrepancy in two cases

Source: Data from 23 participating organizations.

184. There were 34 reported instances of accommodations (interim and permanent protection measures) being made for complainants, representing only 12.2 per cent of all retaliation complaints. Apart from the United Nations Secretariat (which made nine accommodations) and WFP, UNDP and UNRWA (which made five each), none of the other organizations reported making accommodations on more than one or two occasions. UNHCR, which recorded 33 retaliation complaints, could not provide any data on accommodations made for complainants. Thirty-six cases (12.9 per cent of all complaints) were resolved through informal processes, 89 per cent of which occurred in five organizations (UNDP, UNHCR, UNICEF, UNOPS and WIPO).

4. Prima facie review of retaliation cases, investigation and shortcomings in practice

185. Across the 18 organizations' [illegible] reported cases of retaliation, prima facie evidence was determined to be found in just over one fifth (22.3 per cent). It is worth noting that in the seven small organizations prima facie evidence was not determined to be found in a single instance, while in medium and large organizations, prima facie evidence was determined to be found in 41 and 20 per cent of retaliation cases respectively. [illegible] found 14 retaliation cases in six organizations whose outcomes were either pending or could not be accounted for: UNRWA (6 cases),[3] UNICEF (4 cases), UNHCR (2 cases), IAEA (1 case) and UNWTO (1 case). Some organizations noted that they were unable to provide the requested information due to a change in the ethics officer. While all cases in which prima facie evidence is determined to be found are meant to be investigated, there were discrepancies in the numbers provided by WHO (2 cases). Hence, the data reflect that, of 62 cases in which prima facie evidence was determined to be found, 64 were forwarded for investigation.

186. Of the 64 cases of retaliation forwarded for investigation, 20 were substantiated, 30 were unsubstantiated, and 14 were either pending investigation, withdrawn, discontinued or could not be accounted for. These include cases originating in the United Nations Secretariat (seven cases),[4] UNRWA (four cases),[5] WHO (two cases) and UNDP (one case). The oversight offices, being fully in charge of retaliation investigations, should ensure the necessary record-keeping to provide accurate data on investigation outcomes. These data may serve to discourage reporting of retaliation and point to possible deficiencies in the clarity of policies, the adequacy of processes and procedures in handling reports, and/or the competency of functions charged with handling retaliation reports.

5. Time is of the essence in retaliation cases

187. Among the 17 personnel cases studied, significant concerns were expressed about the time taken to determine whether prima facie evidence was present and the time that had lapsed before protection for the whistle-blowers was offered. Time frames are established for retaliation cases mainly to ensure that the organization protects vulnerable persons who have taken the risk of reporting and to stop the retaliatory behaviour. While 22 organizations indicate a time frame in which a prima facie review will be conducted, and 19 have time frames for investigating retaliation allegations (see best practices indicator 4.3), in practice, in only one of the personnel cases that JIU studied were the time frames actually met for either step, while some exceeded the deadlines by months. During the investigations, interim relief or accommodations were granted in only three of the cases; in the view of the Inspectors, accommodations could have been made in most of these cases to avoid further retaliation.

188. Some ethics and oversight staff interviewed interpreted the time frames as "aspirational" rather than strict policy provisions and blamed delays on understaffing and/or a lack of resources. In some of the 17 personnel cases reviewed, it was alleged that delays were a consequence of the involvement of senior management in either dissuading the opening of an investigation or delaying it. According to interviews with some oversight offices, these were not isolated incidents, pointing to a failure in the "tone at the top" in honoring the operational independence of oversight professionals and cultivating a culture of accountability.

189. Many staff reported that the process of a prima facie review and subsequent investigation was extraordinarily stressful and that, when the time frames were not met, the stress and uncertainty increased. **The Inspectors call on executive heads to take note of best practices indicator 4.3 and establish realistic time frames for both misconduct/wrongdoing and retaliation reports, stressing that time is of the essence in such cases.**

6. Retaliation cases appealed before the tribunals

190. As noted above, administrative decisions on retaliation-related cases can and are appealed in practice before the three first instance tribunals (the United Nations Dispute Tribunal, the ILO Administrative Tribunal and the UNRWA Dispute Tribunal) and subsequently before the second instance tribunal (the United Nations Administrative Tribunal) for cases emanating from the United Nations Dispute Tribunal or the UNRWA Dispute Tribunal. There is no means for further appeal for cases before the ILO Administrative Tribunal. When the organizations could not provide meaningful data on the number of retaliation cases appealed, JIU reached out to the registrars of the respective tribunals and thus received the necessary data from the United Nations Administrative Tribunal, the United Nations Dispute Tribunal and the UNRWA Dispute Tribunal. For the ILO Administrative Tribunal, JIU reviewed all Tribunal cases and extracted those that included references to retaliation, either as a primary or secondary allegation, and subsequently shared the findings with the registrar of the ILO Administrative Tribunal for verification purposes.

191. As outlined in annex V, a total of 41 retaliation-related cases were appealed by complainants from 12 organizations before three tribunals (the ILO Administrative Tribunal, the United Nations Dispute Tribunal and the UNRWA Dispute Tribunal) between 2012 and 2016. Of these, just over one half (56 per cent) were decided in favour of the complainant. The proportion of complaints appealed successfully varied depending on the tribunal: 66 per cent (14 of 21 cases) at the ILO Administrative Tribunal; 47 per cent at the United Nations Dispute Tribunal; and 33 per cent at the UNRWA Dispute Tribunal (1 out of 3 cases). Thirty-one retaliation-related cases were further appealed by complainants from three organizations (IMO, the United Nations Secretariat and UNRWA) before the second-instance United Nations Administrative Tribunal, with only five (16 per cent) being decided in favour of the complainant.

192. With more than half of retaliation-related cases favouring the complainants in the tribunals, the Inspectors re-emphasize that there are clear deficiencies in protection against retaliation policies and practices and/or the competency of functions who implement them. Additionally, the percentage of cases decided in favour of complainants by the ILO Administrative Tribunal further points to the need for participating organizations (primarily specialized agencies) that do not have an appeals mechanism in their policies for

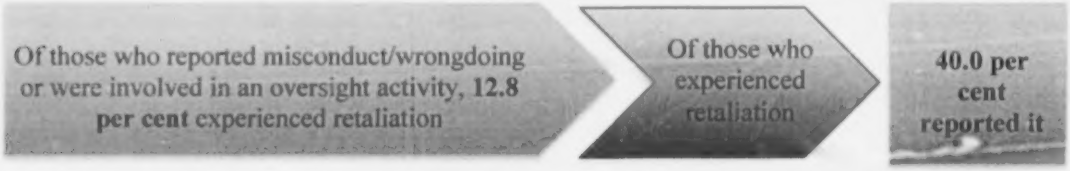
non-determination of prima facie cases to develop one in order to provide additional checks and balances for ethics offices (recommendation 2 in chap. II).

7. Results of the JIU 2017 global staff survey on whistle-blower policies regarding experiencing and reporting retaliation

193. In interviews conducted by JIU with ethics office staff, oversight office staff, ombudsmen, human resources staff and staff councils in all participating organizations, and in the 17 personnel cases studied, there was a general acknowledgement across the board, even among some in senior leadership positions, that the number of cases formally reported did not adequately reflect the true scale of retaliation occurring in practice across the United Nations system. To attain a better assessment of the true scale of the issue, the JIU 2017 global staff survey on whistle-blower policies contained detailed questions on retaliation experienced and reported, the reasons for not reporting (detailed in chap. V) and satisfaction with processes and procedures through which the retaliation cases were handled, the results of which are detailed below.

Figure VI

Proportion of global staff survey respondents experiencing and reporting retaliation


Of those who reported misconduct/wrongdoing or were involved in an oversight activity, 12.8 per cent experienced retaliation
Of those who experienced retaliation
40.0 per cent reported it

Source: JIU 2017 global staff survey on whistle-blower policies.

194. Of the respondents to the global staff survey, 12.8 per cent of all personnel who claimed to have reported misconduct/wrongdoing or who had participated in an oversight activity within the past five years had experienced retaliation for doing so. When comparing demographic groups disaggregated by grade, contract type and tenure, there were major variances in the percentage of respondents that had experienced retaliation. The percentage who had experienced retaliation ranged from 15.6 per cent among international professionals compared with 8.4 per cent among non-staff, 17 per cent among continuing/permanent contract holders compared with 9 per cent of holders of temporary contracts, and 15.8 per cent among those with tenure of five or more years compared with 8.2 per cent among those with less than five years.

195. Of the global staff survey respondents who claimed that they had experienced retaliation between 2012 and 2016, only 40.0 per cent claimed to have reported it. The proportion reporting retaliation was six percentage points higher in large organizations (41.6 per cent) compared with small and medium-sized organizations (35 per cent). This means that 760 survey respondents claimed to have reported retaliation, which is significantly higher than the 292 formal cases reported by participating organizations. This disconnect could be due to a myriad of factors, including a misunderstanding of the policy, particularly the false belief that retaliation must be linked to a protected activity, and/or the reporting of retaliation to an entity that did not formally report it to the ethics or oversight office.

Table 11

Entities to whom retaliation was reported

(Percentage)

Immediate supervisor	Middle management	Human resources	Head/deputy of organization	Ethics office	Staff council	Ombudsman	Internal oversight
45.8	35.5	34.6	29	25.9	23.2	22.0	21.6
Reported externally: 2.8			**Reported anonymously**: 3.2				

Source: JIU 2017 global staff survey on whistle-blower policies.

196. While all whistle-blower policies identify a single entity for formal reporting of retaliation, according to the global staff survey, few actually used these channels, with only one fourth reporting to the ethics office and just over one fifth reporting to the internal oversight office (see table 11). Most personnel preferred to

seek a resolution to the matter through the normal chain of command by reporting it to their immediate supervisor, middle management and/or human resources staff. Personnel were also just as likely to seek an informal resolution or assistance through the ombudsman or the staff council as they were to report through the formal channels. The global staff survey results are also likely to be indicative of what was noted repeatedly during interviews, which was that personnel "shop around" and report to multiple entities, either due to an unsatisfactory response by a particular entity or to determine which entity would be most responsive to their concerns.

8. Satisfaction with designated entities on reporting of retaliation

197. The global staff survey results indicate considerable dissatisfaction among staff who claimed to have reported retaliation with all internal reporting mechanisms regarding the processes and procedures for handling their retaliation report (see annex VIII). Overall, staff satisfaction, either full or partial, was highest for the immediate supervisor (46 per cent), staff council (42 per cent) and ombudsman (35.7 per cent). Satisfaction with the other five internal reporting channels was less than 30 per cent, with human resources (24.1 per cent) scoring the lowest. The two formal reporting channels, the ethics and oversight offices, both received a satisfaction rating of only 29 per cent. Conversely, for the cases of retaliation that were reported externally by survey respondents, the overall satisfaction rating was relatively positive, at 61.9 per cent.

198. When satisfaction levels reported in the global staff survey are disaggregated by demographic categories for the eight internal reporting channels (see annex IX), in terms of organizational size, satisfaction levels exceeded 40 per cent in only three instances — when reporting to an immediate supervisor in large organizations (49.2 per cent) and when reporting to the staff council in large (47 per cent) and medium-sized (41.2 per cent) organizations. Satisfaction levels with five channels in medium-sized organizations was particularly low, ranging from 10 to 23 per cent. The situation was worse in small organizations, where satisfaction levels with the six channels ranged from 0 to17 per cent.

199. Satisfaction levels were lower among female respondents claiming retaliation than among males across all eight internal reporting channels. Differences in satisfaction were highest for the immediate supervisor and the internal oversight office, moderate for five channels (middle management, organization head/deputy, ethics office, ombudsman and staff council) and minimal for human resources.

200. The low satisfaction with how retaliation cases are handled, as reflected in the global staff survey and corroborated in interviews with staff who have reported retaliation, is very concerning. In the global staff survey, satisfaction with the handling of retaliation reports compared with satisfaction with the handling of misconduct/wrongdoing reports dropped for each internal channel and by as much as 11 percentage points for the head of the organization.

D. Need for a more coordinated and standardized approach for retaliation cases

201. The 17 personnel cases that JIU studied paint a troubling picture of the physical and emotional effects that retaliation can have on whistle-blowers and the detrimental effect reporting can have on a career. In the 17 cases, almost all the persons interviewed indicated that they had experienced a severe emotional toll in the process of reporting. Many suffered sleepless nights, were depressed and felt a significant impact on their personal lives. Three whistle-blowers confirmed that they had been subjected to a hostile work environment where they had been socially ostracized. Two whistle-blowers reported having to resort to medication to cope with the stress of the repercussions faced as a consequence of reporting.

202. In most of the personnel cases reviewed, the whistle-blowers believed that their reporting had effectively put an end to their future career prospects within the organization, and some felt that it had had a negative impact on their prospects at other United Nations system organizations as well. The majority of whistle-blowers were on leave (either administrative leave or sick leave) during the period of investigation. Out of these, four voluntarily resigned, and three did not have their contracts renewed. Examples from the personnel cases may lend context to the overwhelming dissatisfaction with how retaliation cases are handled, as shown in the results of the global staff survey. It may also point to serious gaps in the processes and procedures for handling retaliation cases.

203. Retaliation cases typically involve at least one additional process step (prima facie review) and the involvement of at least one additional office (the ethics office). These cases often include specific time frames for reporting, are often handled by a separate entity to determine whether prima facie evidence is present, and have a time frame for investigation. According to experts, this unique and "expedited" process is meant to provide relief to the whistle-blower, protect the whistle-blower from current and future retaliation and curtail further misconduct. For most organizations, this means that the burden of proof switches from proving that the action occurred to proving that the action would have occurred in the absence of the protected activity. Regardless, a report of retaliation is not a "typical case of misconduct/wrongdoing" and should not be treated as one. Additionally, according to the data from participating organizations, there are very few formal reports of retaliation across the system (292) and far fewer that are forwarded for investigation (63) compared with cases of misconduct/wrongdoing.

204. Given the unique nature of retaliation cases, and to ensure that whistle-blowers are sufficiently supported and protected, some organizations outside the United Nations system are guided by standard operating procedures. These provide specific checklists for the ethics office, oversight office and legal teams that include additional questions and protocols for investigations to shift the burden of proof, outline communication protocols with the whistle-blower and the subject(s), and offer guidance on how legal advisers should review the cases for recommendations to the head of the organization.

205. The use of standard operating procedures is a practice that should be replicated system-wide for retaliation cases, and the implementation of the following recommendations is expected to enhance the effectiveness of the whistle-blower protection systems so that retaliation cases are properly handled and so that those who report are sufficiently protected and supported.

Recommendation 7

Executive heads of United Nations system organizations should develop standard operating procedures by 2020 for handling retaliation cases, with specific checklists and protocols for investigation, support services and communication.

End notes

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[1] IAEA, ICAO, IMO, UNAIDS, UNESCO, UNFPA, UNIDO, UN-Women, UPU, WIPO and WMO.

[2] FAO, ICAO, ITU, UNDP, UNESCO, UNWTO, UPU and WMO.

[3] One case was referred to the Department of Human Resources, as the retaliation allegation was one small element of a wider set of abuse of authority allegations that the Department was looking into. The remaining five cases were received late in 2016, and the preliminary assessments were pending at the year's end and concluded in 2017.

[4] Six cases were pending investigation, and one was withdrawn by the complainant.

[5] In three cases the investigation was not initiated or was discontinued after the subject of the complaints left UNRWA.

V. FACTORS CONTRIBUTING TO UNDERREPORTING OF MISCONDUCT/WRONGDOING AND RETALIATION

A. Underreporting as a major concern across the United Nations system

206. Underreporting is the failure to report witnessed or experienced misconduct/wrongdoing, including retaliatory actions. According to the Ethics and Compliance Initiative's Global Business Ethics Survey,[1] which is a rigorous, multi-country inquiry into worker conduct and workplace integrity and ethics in the public and private sectors, 32 per cent of respondents in the private sector observed misconduct, and in the public sector, this number rose to 34 per cent. Across both sectors in the survey, the median for reporting misconduct is 59 per cent. In terms of suffering retaliation for reporting misconduct, according to the survey median, 33 per cent of respondents in the private sector experienced retaliation for reporting misconduct, while 41 per cent of respondents in the public sector faced similar retaliation. However, the survey does not include separate reporting of retaliation.

207. Of the respondents to the global staff survey, 44 per cent claimed to have personally witnessed or been aware of misconduct/wrongdoing between 2012 and 2016. However, 53 per cent of respondents who claimed to have witnessed it did not report it. Additionally, 60 per cent of global staff survey respondents who claimed to have reported misconduct/wrongdoing or who were involved in an oversight activity and claimed to have experienced retaliation did not report it. In summary, well over half of the survey respondents who claimed to have witnessed misconduct/wrongdoing simply did not report it, and a significant percentage of those who claimed to have reported it and who subsequently claimed to have experienced retaliation did not report the retaliation. The respondent data from the global staff survey place the United Nations system organizations well below the misconduct/wrongdoing reporting averages for the public sector, particularly for small and medium-sized organizations (see table 12).

208. Additionally, underreporting of both misconduct/wrongdoing and retaliation was widely validated in interviews with staff from across the United Nations system, including ethics and oversight officers, ombudsmen, human resource professionals, managers and representatives of staff associations. Several interviewees noted that a commonly held view was that no action would be taken if misconduct/wrongdoing was reported and that the complainant could well be retaliated against and lose his or her job. It was also noted that downsizing (real or potential) made likely complainants more fearful that they would lose their jobs if they reported. The perception among staff interviewed that no action had been taken in the past for those specifically reporting retaliation weighed heavily on staff and was a strong deterrent for reporting retaliation.

Table 12

Those most likely not to report

(Percentage who did not report)

Category	Underreporting of misconduct/wrongdoing	Underreporting of retaliation
Grade category	Non-staff (63) General service (57) Professional – international (53) Field staff (48) Senior management (38)	Non-staff (68) Senior management (64) Field staff (60) Professional – international (58) General service (57)
Contract type	Temporary (61) Fixed-term (53) Continuing/permanent (49)	Temporary (68) Continuing/permanent (60) Fixed-term (58)
Gender	Female (55) Male (50)	Male (60) Female (59)
Duty station	Headquarters-based (58) Field-based (49)	Headquarters-based (62) Field-based (59)
Organization size	Medium (61) Small (59) Large (50)	Medium (65) Small (64) Large (58)

Source: JIU 2017 global staff survey on whistle-blower policies.

209. Respondents to the global staff survey who claimed to have witnessed misconduct/wrongdoing and retaliation but did not report it were disaggregated by staff category, tenure, gender, duty station and the size of the participating organization (see table 12). While the category breakdowns are largely congruent between underreporting for misconduct/wrongdoing and for retaliation, the notable exception is among senior management, who are the most likely to report misconduct/wrongdoing but are among the least likely to report retaliation, second only to non-staff. The disparity, particularly at this level, likely points to "tone at the top" issues (covered in chapter VI).

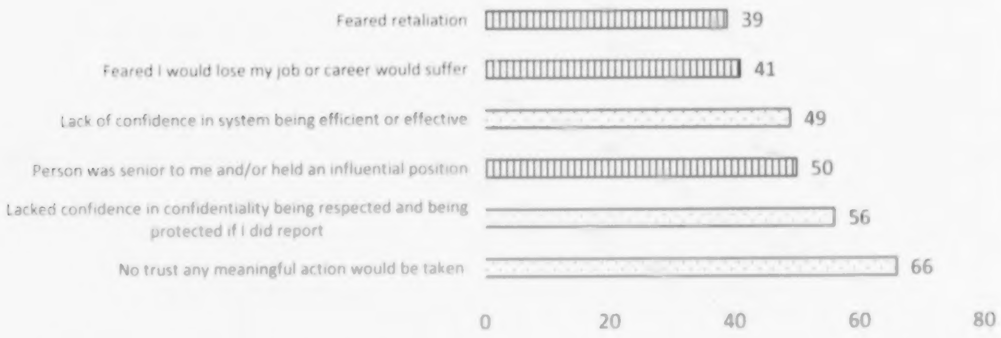
210. Global staff survey respondents who had experienced misconduct/wrongdoing and retaliation were requested to indicate their reasons for not reporting. The primary reasons, as ranked in figures VII and VIII, can be categorized into: (a) personal fears/risks associated with reporting; and (b) a lack of confidence in the system for handling reports. On the basis of data from the global staff survey, staff interviews and personnel cases reviewed, this chapter will provide an analysis of those least likely to report and provide suggestions on ways to encourage and support reporting.

B. Primary reasons for not reporting

211. In the global staff survey, respondents who witnessed misconduct/wrongdoing and retaliation were asked to provide reasons (multiple reasons were allowed) for not reporting misconduct/wrongdoing (figure VII) and retaliation (figure VIII). The main reasons provided can be viewed in terms of two key non-mutually exclusive categories — personal fears/risks associated with reporting (blue bars in figures) and lack of confidence in the system for handling reports (orange bars in figures).

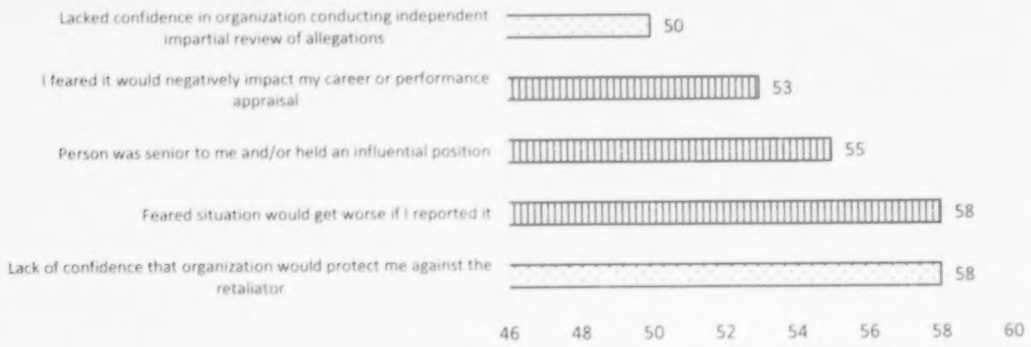
212. A person considering reporting misconduct/wrongdoing will likely evaluate, first and foremost, whether the systems and functions in place are reliable and trustworthy before weighing personal risk factors. If the systems and functions to handle reporting are perceived to be weak, personal fears and risks are likely to increase. The following section breaks down underreporting into the aforementioned categories and offers analysis and recommendations to mitigate risk factors, strengthen systems and functions and encourage reporting.

Figure VII
Top reasons for not reporting cited by respondents witnessing misconduct/wrongdoing (Percentage)



Source: JIU 2017 Global Staff Survey for Whistle-Blower Policies.
Note: Vertical striped bars represent personal fears/risks. Dotted pattern bars represent lack of confidence in system.

Figure VIII
Top reasons for not reporting retaliation cited by respondents experiencing retaliation
(Percentage)



Source: JIU 2017 Global Staff Survey for Whistle-Blower Policies.
Note: Vertical striped bars represent personal fears/risks. Dotted pattern bars represent lack of confidence in system.

C. Underreporting due to personal fears/risks

213. Protecting oneself, one's career and one's livelihood are key factors in the decision not to report, especially in retaliation cases, where underreporting numbers are higher across all categories. Reporting, in general, involves risks, and for many the risks are simply too high. In interviews with staff, several high-profile cases were cited as reasons for not reporting; these cases represented "cautionary tales", as they often ended with staff resigning or not having their contracts renewed. These cases were also brought up at staff town hall meetings and have been featured in United Nations system staff publications and external media outlets.

214. In all of the personnel cases that JIU studied, across the board, staff believed that reporting was a matter of personal integrity and professional accountability and that it was their duty to report misconduct/wrongdoing. However, most noted that they would undertake an individual risk assessment before deciding to report again or advising others to report. On the basis of responses to the global staff survey and personnel cases reviewed, this section covers three personal risk factors that may influence whether or not staff decide to report: power dynamics, employment status and the specific vulnerabilities of field-based personnel.

1. Personal fears/risks: power dynamics

215. One of the most vulnerable situations a potential complainant can be in is that of reporting on someone who is senior to him or her; according to the personnel cases reviewed, the higher up in the hierarchy the person associated with the alleged activity, the more vulnerable the complainant appears to become. Most of the personnel cases studied involved reporting on someone at a higher grade level than the complainant, and only one of these did not involve retaliation. Over half of those complainants either left their respective organization or had their contracts terminated. In the three personnel cases reviewed that involved reporting on a subject at the same grade level or below, only one complainant experienced serious retaliation, and all remain with their respective organizations.

216. Of the respondents to the global staff survey, only 39.6 per cent believe that their career, contract and performance would not be negatively impacted if they reported on a superior. This leaves 60.4 per cent who either believe that reporting on a superior would impact their career and performance appraisal or are unsure. In most of the personnel cases reviewed, complainants stated that they would definitely report misconduct again but that in hindsight they would have (ideally) bypassed the traditional channels of reporting and perhaps taken the matter directly to the person authorized to take action against such wrongdoing or reported it externally (such as to the media or Member States).

217. In assessing power dynamics, the disproportionately negative impact on women must be noted. Of the respondents to the global staff survey, the majority of females who claimed to have witnessed misconduct/wrongdoing (51.4 per cent) did not report it. However, despite lower rates of reporting among women than men, women claimed that they experienced retaliation more often for reporting compared with male survey respondents. This is of concern to the Inspectors and should be noted by the functions who receive reports in order to appropriately adjust training and messaging.

2. Personal fears/risks: employment status

218. According to the responses to the global staff survey, by far the highest level of underreporting of both misconduct/wrongdoing (63.2 per cent) and retaliation (67.9 per cent) is among non-staff categories, including consultants, contractors, interns, junior professional officers and United Nations Volunteers. Across the system, approximately 45 per cent[2] of the workforce is categorized as non-staff, and that number is likely to increase due to budgeting and funding trends. These figures are further validated by contract type in the global staff survey, as those who indicated that they had a temporary contract also indicated that they were least likely to report, with 60.9 and 67.8 per cent, respectively, of those witnessing misconduct and experiencing retaliation not reporting it.

219. In terms of personal risks to livelihood and/or career prospects, non-staff typically hold contracts and positions that are temporary and are at the lower end of an organization's structure, if they are even noted at all. Non-staff potentially run a higher risk for retaliation in the form of non-renewal of contracts and corresponding "blacklisting" than counterparts with a more stable contractual status. In interviews, staff from across the system confirmed that non-staff were vulnerable and said they feared that non-staff were witnessing misconduct/wrongdoing but were unable or unwilling to report it.

220. Additionally, less than half of the protection against retaliation policies reviewed provide protection against retaliation for various non-staff categories (see chap. II, best practices indicator 5.1), and the organizations do not require non-staff to complete ethics-related training, thereby leaving them less informed about how to report and with fewer resources available to protect themselves against retaliation. **The Inspectors are of the view that organizations with non-staff categories should endeavor to provide information and access to ethics training to persons in these categories and should consider revising protection against retaliation policies to include non-staff in cases where this has not already been done.**

Box 3

Specific vulnerabilities of field-based personnel

According to data collected in the global staff survey, 52 per cent of field staff who responded claimed to have witnessed misconduct/wrongdoing and reported it, and a further 40 per cent who claimed to have experienced retaliation had also reported it. Field-based staff face specific vulnerabilities as a consequence of working in remote locations, small offices and/or in special high-stress situations such as conflict or post-conflict zones. Just under one half of the 17 personnel cases JIU reviewed came from the field, and most involved national staff. All of the individuals involved in those cases conveyed the challenges of maintaining confidentiality in a small office environment with limited privacy, challenging power dynamics and limited access to information and resources for reporting. In fact, most of the personnel involved in the cases from the field reported a breach in confidentiality that had exposed them to retaliation or furthered its impact.

Additionally, field staff may not always receive the same information or level of communication about ethics-related topics as their counterparts in headquarters offices, and they therefore do not necessarily know what to report, to whom to report or what resources may be available to them for support. This was most apparent in the personnel cases reviewed from the field that involved heads of offices. In these cases, staff reported anonymously to an oversight entity, to a regional office and/or to another United Nations system official within the country team. In most of the cases, it was necessary for others to intervene to assist the field staff in reporting. When retaliation occurred, most reported that they did not receive adequate support in navigating the process for reporting it. The Inspectors suggest that organizations with field offices develop specific communications and outreach tools in all their respective working languages for field staff, congruent with recommendation 5 in chapter IV.

In certain circumstances, such as those outlined above, provisions should be made to enable staff to report misconduct/wrongdoing to United Nations system leadership at the country level, even if the office holder is from a different organization — especially for allegations against senior staff. In some cases, United Nations resident coordinators have voluntarily played a supporting role. However, there are no formal procedures or protocols in place for resident coordinators to access agency-specific accountability mechanisms for reporting misconduct/wrongdoing by personnel of other United Nations system agencies.

The Inspectors urge the Secretary-General to develop procedures that enable field-based personnel to report allegations to the senior United Nations system official in the country and to support these procedures with the training necessary to enable the senior official to respond appropriately, in order to facilitate proper handling and ensure confidentiality and protection from retaliation.

3. Possible mechanisms to mitigate personal fears/risks: options for anonymous reporting

221. The results of the global staff survey indicate that, when the reporting of misconduct/wrongdoing is weighed against personal fears of retaliation that could include losing one's job, receiving a poor performance appraisal or damaging one's career opportunities, most choose not to report. This means that organizations run the added risk of staff acting with impunity in an organization where serious misconduct and wrongdoing are not reported, further encouraging bad behaviour and exposing the organization to reputational damage. There are a few best practices from inside the system as well as outside that may provide more protection and support to all staff, and especially to those who are at the highest risk for retaliation.

222. As mentioned in chapter II, anonymous reporting is a best practice (see best practices indicator 1.3) and can protect those at highest risk from retaliation. Anonymous reporting is the ability of an individual to report misconduct/wrongdoing without having to identify himself or herself, that is, the organization will accept a report of misconduct that does not need to be linked back to the identity of the complainant. Presently, most organizations (except ITU and IMO) accept anonymous reports of misconduct/wrongdoing, and five (UN-Women, UPU, WHO, UNDP and UNAIDS) have external contractors who provide services that support anonymous reporting of wrongdoing. Anonymous reporting of retaliation may not be possible in most protection against retaliation cases, as these cases typically require the identification of a protected activity, and it is difficult for an organization to protect a complainant who is anonymous.

223. Among other organizations, both the World Bank and the International Monetary Fund (IMF) operate externally contracted integrity hotlines that accept anonymous reports of misconduct and wrongdoing. The IMF hotline saw a 20 per cent increase in calls from 2015 to 2016, with the most common complaints being reports of email scams (concerning individuals posing as IMF personnel). This type of activity prompted IMF to conduct a risk analysis on how to best respond to these scams.

224. A number of participating organizations have similar mechanisms in place. The WHO integrity hotline, for which UNAIDS is also a contractual partner, provides a mechanism to report any concerns about issues involving WHO in a safe and independent manner. The hotline is an outsourced service, managed by a professional company selected by WHO through a competitive process. The contract specifically prohibits the hotline provider from sharing the identity of the complainant with WHO without the complainant's permission and accepts anonymous reporting. The reporting can be undertaken through three channels: by phone, via email and through an online form. UNDP has contracted with a private firm, with operators available around the clock, and people can report in over 100 languages (phone interpreters translate complaints into the relevant working languages and submit a written transcript to the oversight office). There is a separate hotline run by UNDP for UN-Women.

225. It is important to note that outsourcing the service of receiving anonymous reports is not an essential prerequisite to ensure the accountability and efficiency of the function. In fact, in smaller organizations such outsourcing may be cost prohibitive. It is, however, necessary to ensure that the existing mechanisms of anonymous reporting work in an effective manner to encourage the reporting of misconduct/wrongdoing, that they are publicized to encourage their use and that staff are reassured that their reports will remain anonymous. It is also important to have clear channels and mechanisms available for such reporting and to make staff, non-staff, vendors and beneficiaries of development activities aware of them.

226. Only four organizations (IMO, ITU, ILO and ICAO) do not offer multiple channels and mechanisms (e.g., online portals on both intranet and Internet, telephone hotlines, write-ins and fax numbers) for reporting anonymously. While many participating organizations reported that they had multiple channels and mechanisms for accepting anonymous reports, several did not include the option in their policies, nor did they effectively communicate these options to all personnel, vendors and/or beneficiaries.

227. Anonymous reporting mechanisms are a best practice and should be instituted and reflected in policies with specific channels and protocols made available. These should be communicated to staff, non-staff, vendors and beneficiaries in order to encourage reporting and minimize the risks of retaliation for those who otherwise might not report.

228. The implementation of the following recommendation is expected to enhance the effectiveness of the whistle-blower protection system by expanding the availability of anonymous reporting mechanisms and channels.

Recommendation 8

Executive heads of United Nations system organizations should ensure that, by 2020, anonymous channels to report misconduct/wrongdoing are: (a) developed and operational; (b) available in all the working languages of the organization; (c) accessible to all personnel, vendors and beneficiaries; (d) reflected in their relevant policies; and (e) widely communicated.

D. Underreporting due to a lack of confidence in systems, functions and processes

229. According to data gathered during the global staff survey and summarized in figures VII and VIII regarding reasons why respondents who claimed to have witnessed misconduct/wrongdoing and/or retaliation did not report it, 55.5 per cent of the factors selected were associated with a lack of confidence in the systems and functions in the respondent's organization to effectively handle such cases. This is compared with the 49.0 per cent of respondents who identified personal risk factors for not reporting. As mentioned earlier, these factors are not mutually exclusive. Without confidence in the systems and functions in place to handle complaints and protect whistle-blowers, underreporting will remain a major concern for all United Nations system organizations. Those who are truly committed to reporting and do not have confidence in the systems in place within their organizations may seek to report externally, which indicates a failure internally.

230. Of the respondents to the global staff survey, only 51.4 per cent indicated their agreement (partial or full) that they had confidence in the processes and procedures in place within their organization to effectively handle allegations of misconduct/wrongdoing, and agreement rates dropped to 35 and 40 per cent for respondents in small and medium-sized organizations, respectively, and to 43.5 per cent for women. The confidence rates are even lower for retaliation, as only 47.5 per cent of respondents indicated that they had confidence in the processes and procedures in place in their organization to protect them against retaliation if they were to report misconduct/wrongdoing, with agreement rates dropping to 34 and 36 per cent for respondents in small and medium-sized organizations, respectively, and to 39.5 per cent for women.

231. Interviews with staff and experts as well as qualitative data from the personnel cases reviewed indicate that increasing staff confidence in the systems and functions associated with reporting will take a holistic, concerted effort and a strong commitment from leaders and governing bodies. The effort should focus on:

developing comprehensive accountability frameworks that include clear definitions of the structural and operational independence of key functions; a commitment to transparency regarding outcomes; and effective leadership that encourages reporting and protects those who do report, in other words, "tone at the top".

1. Operational independence as a systemic issue

232. As covered in chapter III, the independence of the functions associated with the reporting of misconduct/wrongdoing and retaliation, investigations and protection against retaliation and providing support and informal mediation (namely, the ethics office, the oversight office and the ombudsman) is crucial to a credible accountability framework. A position in an organization cannot just be declared as "independent", as is the case in some organizations with accountability positions. It must be structurally and operationally aligned to be independent, in accordance with the definition noted in chapter III, and its limits and boundaries must be fully understood and respected by management and leadership.

233. In the 17 personnel cases reviewed and in many interviews with staff, the lack of real or perceived independence was often cited as a primary reason staff did not report or would not report again. Staff often brought up the fact that, in most organizations, the ethics office, the oversight office and the ombudsman all report to the head of the organization, and that therefore these functions could be influenced by political factors and could be particularly compromised if an allegation was salacious and/or involved senior management. Ideally, leaders should fully understand and respect the roles and responsibilities of these functions and should convey those same expectations to other senior staff and governing bodies, who should reinforce their independence and provide additional oversight.

234. The Inspectors were troubled by the number of examples provided, during interviews with staff and in the reviews of the 17 personnel cases, of operational independence being compromised, disregarded and/or influenced by senior managers in attempts to avoid accountability and/or mitigate reputational damage. The examples almost always involved allegations against senior management. In one particular personnel case reviewed, the staff member was threatened with non-renewal of their contract by the executive head if he or she did not drop a case that would have been particularly damaging to the organization's reputation. In another case, a staff member was pressured to reveal confidential sources of allegations so that the executive head of the organization could deal with the allegations more directly.

235. As stated in chapter III, ensuring the operational independence of these functions on the basis of established best practices and professional standards should be a high priority for United Nations system organizations. Governing bodies should have clearly established lines for communicating with staff directly and protocols for mitigating conflicts of interests and handling allegations against the head of the organization.

236. In addition to making recommendation 4 in chapter III, the Inspectors emphasize the need for governing bodies to review the independence indicators of these functions and hold executive heads accountable for ensuring such independence. Executive heads should also establish mandatory annual reporting requirements for these functions and should designate appropriate channels or mechanisms for handling allegations against themselves and other relevant conflict of interest issues that may compromise their operational independence.

2. Need for appropriate transparency regarding cases and outcomes to help build confidence in the system

237. Respondents to the global staff survey indicated that the number one factor (cited by 66 per cent of respondents) associated with not reporting misconduct/wrongdoing was a lack of trust in the organization to take meaningful action. This likely indicates a disconnect between the reporting of allegations and actions to stop the misconduct/wrongdoing and/or punish perpetrators. This is also congruent with information gathered from interviews across the system, in which some ethics officers noted that the principle reason staff did not report was their perception that nothing would happen, that is, they perceived only risks and no benefits.

238. When staff interviewed were asked how accountability and integrity could be improved, many pointed to the need for more transparency regarding the outcomes of cases, specifically outlining the allegations, the findings and the results, including any administrative actions taken. Some staff reported that rumours and gossip about cases were common, and usually inaccurate, and that publishing actual case information would serve to both strengthen the accountability framework in an organization and act as a deterrent by making administrative actions taken against staff found to have violated the rules publicly known. One oversight office reported on its recent policy to publicly post its activities: "For the first time, the list of sanctions was published in the last biennium… this sent a strong message to staff that if you do something wrong, there will be consequences."

239. Publishing outcomes of investigations undertaken with respect to misconduct/wrongdoing and retaliation cases is a best practice, both within the private sector and within public institutions in most Member States. These publicly posted reports anonymize specific information to protect the confidentiality of both the subjects and the complainants and are detailed and comprehensive enough to provide adequate information about the responses of organizations to allegations of misconduct/wrongdoing, in order to ensure that the mandate of transparency and accountability is being fulfilled to the fullest extent possible.

240. Some participating organizations produce robust reports that are publicly posted but that vary with respect to their content and usefulness. UNDP publishes an annual report on disciplinary measures and other actions taken during the previous year. This is a highly comprehensive report that exclusively addresses the investigations conducted with respect to cases involving allegations against staff members (of UNDP and of other agencies and entities serving under UNDP letters of appointment). The report includes case statistics and details on the nature of the misconduct and the subsequent action taken, including the outcome of such cases.

241. The UNICEF Office of Internal Audit and Investigations publishes an annual report that is submitted to the Executive Board. The report includes the number of investigations carried out and a categorization of the cases. It also includes statistics on the disposition of cases and the types of closures, as well as the financial impact of the investigations. While the report includes disciplinary measures and actions taken, these are included as statistical information without any reference to the types of misconduct or wrongdoing or any specific details on the cases.

242. OIOS (United Nations Secretariat), in its annual report on its activities, publishes statistics on various investigations carried out, including cases of criminal activity, financial investigations, fraud or presumptive fraud, misuse of office or position, personnel issues, procurement issues, recruitment issues, issues of retaliation and sexual exploitation and abuse. The report also includes details of specific cases, including the professional level of the staff members implicated, the details of the misconduct or wrongful activity, the nature of the investigation carried out and the final outcome of the case. Such details are important, as they highlight the active measures the organization is taking to address systemic impunity and to proactively create a culture that encourages the reporting of misconduct. While the OIOS report is an important step towards enhancing structural accountability and transparency, the details of such cases are not completely accessible to staff, as they are buried in a larger report.

243. In order to increase accountability and transparency, a separate and accessible report that is both released to staff and publicly posted would ensure that staff are aware of the various instances of misconduct and the subsequent response of the organization. This would not only give staff a clear idea of what they might be able to expect from an investigation process, but, with staff having seen concrete proof of the outcome of such reporting, may also encourage future reporting. The implementation of the following recommendation is expected to enhance transparency and accountability in the administration of internal justice in the United Nations system organizations.

Recommendation 9

By the end of 2019, executive heads of United Nations system organizations should ensure the public posting of an annual report, with all due consideration to confidentiality, on

misconduct/wrongdoing and retaliation cases. The report should specifically include the allegations, findings and outcomes, including administrative actions taken.

E. Systemic issues in small and medium-sized organizations

244. According to the data gathered during the global staff survey, interviews with staff from across the system and reviews of 17 personnel cases, underreporting in small and medium-sized organizations is of particular concern. Compared with staff in large organizations, respondents to the global staff survey from small and medium-sized organizations who claim to have witnessed misconduct/wrongdoing and retaliation report it at significantly lower levels (see table 13). Global staff survey respondents from small organizations and medium-sized organizations also claim that they are less familiar with their organization's whistle-blowing policies and procedures than staff in large organizations (by 13 percentage points and 14 percentage points respectively). Additionally, established standards of conduct are perceived by respondents to be taken more seriously in large organizations compared with small and medium-sized organizations, with a 10 to 16 percentage point difference respectively.

Table 13
Underreporting of misconduct/wrongdoing and retaliation by organizational size
(Percentage who did not report)

Participating organization size	Underreporting of misconduct/wrongdoing	Underreporting of retaliation
Medium	60.7	64.8
Small	58.8	64.3
Large	49.8	58.4

Source: JIU 2017 global staff survey on whistle-blower policies.

245. In general, large organizations benefit from more funding for staffing and services to support reporting and are typically subject to more external scrutiny by the media and Member States. Additionally, large organizations are more evolved in terms of their policies and practices than their small and medium-sized counterparts. OIOS of the United Nations Secretariat was established in 1994, and audit committees for UNDP and UNICEF were established in the late 1990s. Many of the protection against retaliation policies and supporting functions of the United Nations Secretariat and the funds and programmes were established after the oil-for-food scandal in 2005, with the United Nations Secretariat's ethics function established in 2006, the UNDP, UNFPA and UNICEF ethics offices established in 2007 and that of WFP in 2008.

246. Most of the small and medium-sized organizations established ethics offices and developed protection against retaliation policies between 2010 and 2013, likely motivated in part by two high-profile cases in the United Nations Dispute Tribunal.[3] This lack of experience with implementation of protection against retaliation policies and procedures is also evident in tribunal cases involving retaliation in medium-sized organizations, who have lost 77 per cent (10 out of 13) of retaliation-related cases (see annex V), compared with 44 per cent of cases lost by large organizations. There were only three retaliation-related cases in small organizations, with one decided in favour of the complainant.

247. In addition to rates of underreporting of misconduct/wrongdoing among small and medium-sized organizations and their incidence of retaliation being higher compared with large organizations according to the global staff survey, satisfaction with how cases are handled by key staff also differs quite significantly. As table 14 illustrates, responses to the global staff survey from staff who claimed to have reported misconduct/wrongdoing and/or retaliation show that overall dissatisfaction in small and medium-sized organizations is 8 to 14 percentage points higher than in large organizations with regard to how cases are handled. The highest levels of dissatisfaction reported were with the handling of retaliation reports by human resources offices in small organizations (80.8 per cent) and the handling of misconduct/wrongdoing reports by middle management in medium-sized organizations (65.2 per cent).

Table 14

Differences in satisfaction rates with the handling of misconduct/wrongdoing and retaliation reports, disaggregated by organization size

Entity	Small	Medium	Large	Difference between large compared with small and medium-sized organizations
Percentage dissatisfied with handling of report of misconduct/wrongdoing				
Oversight office	58.1	39.6	40.3	-0.7 to 17.8
Supervisor	56.1	52.0	37.2	14.8 to 18.9
Middle management	61.8	65.2	52.5	9.3 to 12.7
Human resources	59.0	57.1	50.8	6.3 to 8.2
Average for handling of misconduct reports	58.7	53.5	45.2	8.3 to 13.5
Percentage dissatisfied with handling of report of retaliation				
Human resources	80.8	73.5	58.0	15.5 to 22.8
Oversight office	66.7	60.0	56.6	3.4 to 10.1
Ethics office	73.3	63.0	55.1	7.9 to 18.2
Immediate supervisor	60.0	51.1	41.2	9.9 to 18.8
Middle management	66.7	70.6	66.3	0.4 to 4.3
Average for handling of retaliation reports	69.5	63.6	55.4	8.2 to 14.1

Source: JIU 2017 global staff survey on whistle-blower policies.

248. The overtly vertical hierarchies that exist in many of these small and medium-sized organizations is one other factor that could contribute to the disparities in reporting and satisfaction levels indicated in the global staff survey compared with large organizations. Numerous interviews with staff and the 17 personnel cases reviewed showed that executive heads in these organizations are often involved at a very early stage of reporting in attempting to bring cases to a resolution. In large organizations, professionals handle reports and process cases and, by and large, the head of the organization is rarely involved, as recommendations and administrative decisions are processed at a level or two below the executive head by a delegated function.

249. Through staff interviews, JIU learned of instances in small and medium-sized organizations in which the executive head had intervened to stop a report from going forward, in an apparent attempt to mediate before an investigation was complete, or to conduct his or her own fact-finding investigation. In some instances, it appeared to be "proactive behaviour" to resolve an issue before it became worse. In other cases, such action on the part of the executive head appeared to be taken in order to avoid reputational damage to the organization and/or to protect a senior manager.

250. In only a few instances did the Inspectors learn of governing body involvement in cases; these typically involved allegations against the executive head, deputy head or head of oversight. In other instances involving these positions and that of the ethics officer, the governing body had not been consulted or involved, and complainants had subsequently faced retaliation. In three quarters of the personnel cases reviewed from small and medium-sized organizations, the personnel had subsequently left their respective organizations, and all of these departures had been related to the personnel's experience with reporting. In half of these cases, there had been a breach in confidentiality that had led to retaliation or had made the retaliation substantially worse.

251. Overall, small and medium-sized organizations have less experience with implementing whistle-blower policies and procedures. According to the global staff survey, respondent satisfaction with reporting is markedly lower in these organizations, and confidence in how reports will be handled is also lower than in larger organizations. Given the vertical hierarchies inherent in these organizations, expanding the roles and responsibilities of governing bodies, and specifically of technically competent and independent entities such as some oversight committees, may serve to provide additional accountability when allegations involve senior leaders, oversight staff or ethics officers, as well as independence in handling allegations. These expanded roles and responsibilities may serve to encourage future reporting of misconduct/wrongdoing, protect those who do report and encourage reporting of retaliation. They may also serve to mentor and further professionalize key accountability functions in these organizations.

252. The Inspectors reiterate recommendation 1 in chapter II and call upon the governing bodies of the **20 small and medium-sized United Nations system organizations to review the policies and standard operating procedures for the reporting of misconduct/wrongdoing and retaliation and to develop protocols and create mechanisms, such as an oversight committee, for the notification and handling of allegations against the executive head, senior management, oversight and ethics functions. The governing bodies are also called upon to implement measures for periodic reporting on accountability from key staff.**

Essential need for proper "tone at the top" to encourage reporting

253. The current levels of underreporting of misconduct/wrongdoing and retaliation at current levels across the United Nations system are of great concern and point to weaknesses and outright failures in: policies that are unclear or do not provide adequate protections; key functions that are ineffective and/or lack independence; procedures that are unclear or protracted; processes that take too long or are overly bureaucratic; and, especially, leadership that does not develop or support a culture of accountability that encourages reporting of misconduct/wrongdoing and protects those who do report ("tone at the top").

End notes

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[1] Ethics and Compliance Initiative, *2016 Global Business Ethics Survey: Measuring Risk and Promoting Workplace Integrity*.

[2] JIU/REP/2014/8.

[3] United Nations Dispute Tribunal, *Hunt-Matthes v. Secretary-General of the United Nations*, Case No. UNDT/NBI/2010/054/UNAT/1680 and *Wasserstrom v. Secretary-General of the United Nations*. Case No. UNDT/NY/2009/044/JAB/2008/087.

VI. "TONE AT THE TOP": PROMOTING AND SUPPORTING A CULTURE OF ACCOUNTABILITY AND RESPECTFUL DISSENT

A. "Tone at the top"

254. Leaders in United Nations system organizations are expected to set the example and the tone for staff to follow, act on and react to. They are in a unique position to influence all staff in creating and supporting a culture of accountability and integrity by setting the "tone at the top".

255. "Tone at the top" refers to the creation of a culture of ownership and responsibility for acting in accordance with ethical values and principles, out of a sense of personal and professional accountability. This includes: executives consistently and visibly sponsoring ethics and compliance-related issues; having an in-depth understanding of the prevalent culture before attempting to make significant changes; practising what they preach and making sure others do the same; rewarding good behaviour; taking action on inappropriate behaviour; and, finally, supporting the systems, processes, procedures and independent functions that sustain and strengthen accountability.[1]

256. In the context of the present review, the "tone at the top" sets the guiding values and ethical climate of an organization and influences how staff respond to conflicting views, whether they are inclined to report (or not report) misconduct/wrongdoing and whether those who do report are protected. In numerous interviews conducted across the system, staff often conveyed the perception that there were two sets of rules governing United Nations system organizations: one for senior-level staff and one for everyone else. There appeared to be a general consensus that, while a staff member performing clerical or administrative functions in a field office would be shown the door for most serious offences, the application of accountability measures would be considerably more flexible for personnel at the senior professional or directorial level and above.

257. There was also general consensus among staff that, without a demonstrable commitment from the executive head, any changes to an accountability framework would simply not be possible. Proper "tone at the top" is simply crucial to accountability. JIU has covered "tone at the top", both directly and indirectly, in several reports and management and administrative reviews. This final chapter will look at a subset of "tone at the top", namely respectful dissent, which was a prominent theme expressed throughout this review by personnel. The Inspectors will also point to targeted training to fill a much-needed gap, as well as an effective monitoring tool to measure "tone at the top" and respectful dissent within JIU participating organizations.

B. Definition of respectful dissent

1. Context of respectful dissent

258. Respectful dissent is defined as the right to have and appropriately express an opinion or a perspective that may not conform with the established policies or positions of the organization. Respectful dissent can prevent groups from rushing to conclusions, stimulate the search for more information and encourage people to consider facts and opinions from a variety of perspectives and angles.[2] Some senior United Nations system officials interviewed noted that dissenting voices were helpful, as they challenged managers to assess how things were going; managers, in turn, needed to be more open to such views, which could help improve processes and practices. However, the interviewees acknowledged that not all managers were open to such challenges.

259. For respectful dissent to be effective, staff need to find appropriate ways and means to convey their dissent, and leaders need to respond in ways that recognize the various perspectives that may exist and demonstrate that dissenting opinions are appreciated and will not be met with retaliation. Professional staff from across the United Nations system repeatedly mentioned the holding of town hall meetings as a way of "airing issues". In addition, regular engagement with staff associations by professional and senior staff was cited as a way to gather valuable feedback on a variety of issues from across an organization.

260. What makes respectful dissent relevant to the present review is the very real retaliation that can and does occur when avenues for the genuine expression of such dissent are not provided. Since there is no direct wrongdoing or misconduct associated with expressing dissent per se, very little can be done to effectively protect staff from retaliation borne out of their expressions of disagreement or criticisms of policies or procedures.

261. Nearly one quarter of the personnel cases JIU studied for this review were, in effect, respectful dissent cases, or had at least begun that way. These cases were rooted in policy or procedural disagreements with middle management or senior leaders that could have had, or did have, serious implications. All complainants had experienced severe retaliation, from mobbing, blacklisting and harassment to punitive actions, mala fide investigations and forced resignations. Most cases included disclosures to external entities (Member States and/or media), and one half ended in the resignation of the complainant and subsequent litigation. All have created, and continue to create, serious discord within their respective organizations.

2. Protection against retaliation policies do not cover retaliation without a protected activity

262. When ethics offices receive a case that is rooted in respectful dissent, most struggle to identify the specific protected activity (initial misconduct or wrongdoing) and therefore, on the basis of their policies, do not find prima facie evidence. The retaliation experienced by complainants, however, is real and can be considered misconduct if it is blatant, but often it is subtle. The complainants are simply labelled as troublemakers or as not being team players, are blacklisted and, in some cases, are harassed. Filing complaints of abuse of power against those they disagreed with simply reinforces these labels and perceptions of the complainant. These types of cases often result in additional reports and heighten staff awareness of other abuses and issues, thereby stretching oversight and ethics professionals, challenging policies and procedures and often perpetuating a hostile and retaliatory environment.

3. Global staff survey results on accountability related to respectful dissent and trust in leadership

263. Of the respondents to the global staff survey, the majority agreed (partly or fully): that the reporting of misconduct/wrongdoing was valued in the organization (58.3 per cent); that there were effective forums, mechanisms and/or processes in place for voicing concerns about organizational issues (54.6 per cent); and that staff were held sufficiently accountable for their actions (51.2 per cent). Additionally, exactly one half (50.0 per cent) of the respondents agreed that they could respectfully disagree with organizational decisions or issues without fear of retaliation.

264. Leadership fared even better overall, with 62.3 per cent of global staff survey respondents agreeing (partly or fully) that executive heads or their deputies made an effort to get feedback from staff on major organizational issues and changes and could be trusted to be fair, ethical and hold all staff accountable. A majority (58.7 per cent) also agreed that executive heads or their deputies could be trusted to take appropriate and timely disciplinary action in cases of misconduct/wrongdoing and retaliation.

265. When the responses are disaggregated (see table 15), a number of consistent patterns emerge that have been pointed out in previous chapters, related to differences between personnel in small and medium-sized organizations and in large entities and between women and men. According to the global staff survey responses, staff in small and medium-sized organizations and women were consistently more likely to lack trust in organizational leadership and in the existence of genuine channels through which to express dissent respectfully without fear of retaliation. As covered in chapter V, small and medium-sized organizations should pay particular attention to relevant policies, practices and functions associated with whistle-blowing. The results from the global staff survey point to the need for a more concerted effort in supporting respectful dissent, with particular attention paid to gender biases.

Table 15

Differences in survey results regarding questions of respectful dissent and accountability when disaggregated by gender and organizational size

(Percentage who agreed with the statement)

'Tone at the Top' survey questions	All respondents	Large organizations	Difference with small and medium-sized organizations	Male	Difference with female
Reporting of misconduct/wrongdoing in my organization is valued	58.3	63.9	(+)19.8 to (+)23.5	65.7	(+)14.6
There are effective forums, mechanisms and/or processes in place to voice concerns about organizational issues.	54.6	59.7	(+)17.0 to (+)19.4	61.4	(+)13.2
If I do not agree with a decision or issue within my organization, I can respectfully disagree without fear of retaliation	50.0	53.9	(+)13.8 to (+)15.2	56.0	(+)11.8
Staff are held sufficiently accountable for their actions in my organization.	51.2	55.8	(+)15.7 to (+)21.5	59.3	(+)16.1
Executive head/deputy makes effort to get staff inputs on major organizational issues and changes	62.3	67.5	(+)18.5 to (+)21.4	67.5	(+)10.4
Trust that organization head/deputy will be fair and ethical and hold all staff accountable	62.3	67.3	(+)17.2 to (+)23.6	68.7	(+)12.8
Trust in organization head/deputy to take appropriate, timely disciplinary action in cases of misconduct/wrongdoing and retaliation	58.7	63.9	(+)18 to (+)23.8	65.6	(+)13.7

Source: JIU 2017 global staff survey on whistle-blower policies.

4. Good practices in fostering respectful dissent

266. In interviews with personnel across the United Nations system and in other international organizations, the Inspectors found some established good practices that have been implemented to foster a culture of engagement and to encourage open discussion on disparate, and sometimes even controversial, views. Several leaders across the system have "open door policies" or create a set time for personnel to either set an appointment or visit their office to discuss any and all topics.

267. For instance, the previous Executive Director of WHO sent a message to all personnel announcing an open door policy and encouraged all managers to adopt a similar approach. Other organizations such as UNDP, UNEP, UNESCO, UNFPA, UN-Habitat, UNICEF, UNOPS, UNRWA, UN-Women, UNWTO, UPU and WMO have a system of town hall meetings where staff members are encouraged to express their views and opinions in a consultative and open manner, without the fear of retaliation.

268. OHCHR has a mechanism called "HardTalks", which is an open forum for dialogue that is intended to make staff more confident in the formal and informal processes available for them to raise their concerns. This forum allows for collaborative engagement with management and has helped strengthen staff confidence in management by creating a space where staff concerns are actively listened to and taken into account. The UN-Habitat Consultative Committee, which comprises senior management officers delegated by the Executive Director and the Staff Union, meets once every three to six months to discuss issues dealing with staff concerns in order to prevent further escalation to the level of misconduct.

269. Among other international organizations, OECD has a code of conduct in place that contemplates the resolution of interpersonal conflicts before they reach a stage of active dissent. The code of conduct places an obligation upon supervisors to sustain good working relations and an atmosphere of tolerance and mutual respect among those that they supervise. According to the code, supervisors are expected not only to provide their subordinates with advice and guidance regarding the performance of their work but also to make themselves available and, with an open mind, listen and respond to any work-related questions, comments, objections or complaints their subordinates may have. The code postulates that conflicts should

be addressed proactively and, as much as possible, should be resolved at an early stage in a sensitive and impartial manner.

270. Respectful dissent is an essential component in creating a culture in which staff feel secure in the knowledge that they can respectfully disagree with colleagues and superiors without fear of retaliation and, by extension, also feel secure in reporting misconduct/wrongdoing and retaliation. This "speak up" or "speak out" culture puts a premium on ethical decision-making across the board, with responsibility shared by all. However, responsibility for setting the tone and promoting that culture rests squarely on the shoulders of organization leaders.[3] **In order to foster healthy dialogue and respectful dissent, the executive heads of the United Nations system organizations should create appropriate forums and mechanisms within their organizations to elicit a wide variety of views on policies and procedures from staff at all levels, including those in the field.**

C. Fostering respectful dissent: filling in the gaps

271. The Inspectors believe that there are gaps in training and monitoring in United Nations system organizations and that filling those gaps could further accountability and foster a culture of respectful dissent. Supported by data from the global staff survey, interviews with staff from across the system and analyses of personnel cases, this final section suggests targeted and strategic solutions in the realms of supervisory training and monitoring of the "tone at the top" through global staff surveys.

1. Staff training: what is working and where the gaps are

272. According to the results of the global staff survey, three out of four respondents had received training from their organization on ethics-related topics in the past five years; most (79.4 per cent) had received it through non-interactive formats, such as online training modules, followed by interactive formats (47.0 per cent), such as in-person training or webinars. The most common reason cited by the 24.7 per cent of respondents who had not received any ethics-related training was that they were not aware that such training was available to them (51.4 per cent), followed by the training not being offered in their organization (27.2 per cent). In large organizations, 80.7 per cent of respondents had received training, compared to 75.1 per cent in small organizations and only 59.5 per cent in medium-sized organizations.

273. Those who had received training overwhelmingly agreed either partially or fully (96.4 per cent) that the content of the training had made clear what constitutes an act of wrongdoing/misconduct or retaliation. Additionally, 87.9 per cent also agreed (partially or fully) that the training had made clear how, where and to whom to report misconduct/wrongdoing and retaliation. Many organizations are either using the United Nations Secretariat's online mandatory learning course on ethics entitled "Ethics and Integrity at the United Nations" or are adapting it for their own use. This training module provides basic information on reporting misconduct/wrongdoing and retaliation and also contains a module for supervisors; both can be adapted for use by other organizations. **Medium-sized organizations should take note of the above-mentioned gap in learning and explore ways to provide staff with ethics-related training tied to induction and orientation.**

274. In this regard, the Inspectors would like to recall recommendation 5 from the JIU report entitled "Review of mechanisms and policies addressing conflict of interest in the United Nations system",[4] which calls upon executive heads to take the necessary steps, by December 2019, to: (a) ensure that all staff members, irrespective of their level and grade, successfully complete the initial and periodic mandatory ethics training course and obtain the respective certification; (b) link certification of the required ethics training course to the annual staff performance appraisal cycle; and (c) include ethics training in the induction training of non-staff, including refresher courses after service intervals, as appropriate.

2. Supervisory training: a critical gap that needs to be filled

275. As noted in chapter IV, while immediate supervisors, followed by middle managers, are at the front line with regard to receiving reports of misconduct/wrongdoing and retaliation, numerous staff interviews revealed a commonly held view that such individuals, while technically gifted, were often lacking skills as managers. There is thus a dire need for targeted soft skills training to aid these supervisors and middle

managers in appropriately responding to respectful dissent and conflict and in handling reports of misconduct/wrongdoing and retaliation.

276. Of the respondents to the global staff survey, only 28.1 per cent of those identified as supervisors had received additional training on how to handle reports of misconduct/wrongdoing and retaliation; this figure ranged from 30.8 per cent in large organizations to 25.1 per cent in small organizations. Yet, only 17.5 per cent of the respondents identified as supervisors in medium-sized organizations had received such training. Those supervisors who had received training rated it as overwhelmingly effective in adequately preparing them to respond to reports of misconduct/wrongdoing (95.3 per cent agreed or partially agreed) and retaliation (92.9 per cent agreed or partially agreed).

277. As noted in chapter IV, according to the global staff survey results, immediate supervisors followed by middle management constituted the two most commonly used internal channels for the reporting of both misconduct/wrongdoing and retaliation. Yet, with one exception, namely reports handled by supervisors in large organizations, the majority of survey respondents expressed dissatisfaction with the way in which their reports had been handled, with far lower figures for reports handled by middle management (16.7 to 36.8 per cent) than for reports handled by supervisors (30.0 to 61.8 per cent) in all instances, irrespective of organization size.

Table 16

Reporting to supervisors and middle management and related trust and confidence levels

(Percentage)

	Supervisor			Middle management		
	Small	Medium	Large	Small	Medium	Large
Reporting and satisfaction levels						
Misconduct/wrongdoing reported to indicated channel (as a percentage of those reporting it)	52.5	52.8	61.8	38.3	27.9	33.1
Satisfaction with handling of misconduct/wrongdoing report by indicated channel (percentage satisfied partly or fully)	34.2	32.4	50.9	28.1	20.5	36.8
Retaliation reported to indicated channel (as a percentage of those reporting it)	38.2	37.3	48.5	43.6	27.0	36.7
Satisfaction with handling of retaliation report by indicated channel (percentage satisfied partly or fully)	30.0	34.0	49.2	16.7	20.6	27.7
Trust and confidence						
Comfortable and secure in reporting wrongdoing/misconduct or retaliation by a colleague at the same or lower grade level to indicated channel (percentage in agreement partly or fully)	60.20	60.10	66.90	43.5	45.5	57.3
Comfortable and secure in reporting wrongdoing/misconduct or retaliation by a colleague at a higher grade level to indicated channel (percentage in agreement partly or fully)	55.90	55.20	63.10	37.6	39.8	52.7
Trust that misconduct/wrongdoing or retaliation reported to indicated channel would be handled in a timely and effective manner (percentage in agreement partly or fully)	57.60	59.90	67.90	38.4	42.3	55.4
Indicated channel treats all staff fairly (percentage in agreement partly or fully)	65.3	68.4	73.4	45.2	49.7	61.1

Source: JIU 2017 global staff survey on whistle-blower policies.

278. Satisfaction with the handling of reports also has an impact on the level of trust personnel have in supervisors and middle managers, with clear trends emerging from the global staff survey, as illustrated in table 16:

- When answering all four questions in the global staff survey related to trust and confidence, a greater proportion of respondents, irrespective of their organization's size, expressed more confidence in their immediate supervisors than in middle management.
- While confidence and trust in immediate supervisors exceeded 50 per cent in all instances irrespective of organization size, confidence and trust in middle management did not reach 50 per cent on any of the four questions among respondents in small and medium-sized organizations.

- Rates of satisfaction with report handling (misconduct/wrongdoing and retaliation reports) and trust and confidence in supervisors and middle managers are considerably higher in large organizations compared with small and medium-sized organizations in all instances.

279. The consistently low levels of satisfaction with and trust in middle managers conveyed by respondents in the global staff survey, coupled with the low level of satisfaction with the handling of reports by immediate supervisors, reveal a critical gap in necessary training for supervisors and managers to effectively respond to misconduct/wrongdoing and retaliation reports.

280. This gap in training is particularly acute regarding conflict management and team building. While many organizations offer training programmes for managers, these are typically not mandatory. Many programmes rely on very busy managers to prioritize what training to take and when, and most training programmes do not include follow-up mentoring or activities to make sure that what is learned is practically implemented.

a. Good practices in supervisory training

281. The Inspectors found only a few established good practices for training and supporting managers with respect to soft skills that could be pertinent to effectively handling reports from personnel. The first is the ILO Executive Leadership and Strategic Management Programme, which was piloted in 2017. This training is twofold and includes comprehensive off-site training that focuses on soft skills as well as integrated, headquarters-based mentoring and activities, including morning meetups to address any pressing issues a team may face. Championed by the Deputy Director-General for Management and Reform, who recognized a gap in training for managers, the programme will expand in 2018 to include managers in field offices as well.

282. The training provided by UNDP for new resident coordinators includes an ethics session that covers how to access and implement the protection against retaliation policies. The Ethics Office also provides customized training for field office staff that is based on country-specific data from the staff survey and inputs from audit and investigations staff on risks for the particular country.

283. In addition to the required ethics course for staff and another course for supervisors mentioned above, the United Nations Secretariat also has a suite of required courses for supervisors to complete. Additionally, the Secretariat sponsors the annual Leadership Dialogue, which is facilitated by supervisors with their staff to discuss key topics. The Dialogue includes extensive guides for both the facilitators and participants, which aid in focusing participants on the topic and preparing supervisors to facilitate discussions on pertinent issues. In UNHCR, in addition to the required ethics training, staff are also offered dedicated learning programmes on conflict management and bystander training.

284. Interviews from across the Secretariat indicated that the Leadership Dialogue served as a good forum for managers to implement some of the soft skills they had learned and to discuss ethics and accountability topics with their staff. The Inspectors suggest replicating this model in other organizations and encourage the Secretariat to formally evaluate the Dialogue to measure its effectiveness with a view to improving delivery.

285. With a view to addressing the deficits in management training, the implementation of the following recommendation is expected to enhance the effectiveness of each organization's whistle-blower protection system by providing those who supervise and manage personnel with the necessary knowledge, skills and abilities to effectively handle misconduct/wrongdoing and retaliation reports.

Recommendation 10

By the end of 2019, executive heads of United Nations system organizations should ensure that all supervisors and managers are required to complete specific training on whistle-blowing policies and on how to appropriately respond to and handle misconduct/wrongdoing and retaliation reports.

3. Global staff surveys: monitoring "tone at the top"

286. Global staff surveys can be useful tools for gauging "tone at the top" and for monitoring change management initiatives, rating services and functions and tracking accountability frameworks. If done on a regular basis, they can provide a longitudinal view of progress over time on various topics and initiatives and can be a mechanism for collecting dissenting views. However, they are only effective and credible if their use is transparent and strategic, with detailed plans developed and outlined prior to launch that specify: (a) how (online, via email and/or other means) and to whom (staff, non-staff, etc.) the survey will be distributed; (b) what information needs to be collected to tell the organization what it needs to know in order to improve services or functions; (c) how the results will be used (and possibly validated against other data); and (d) how the results will be shared and with whom (e.g., publicly posted).

287. In order to both influence change and gauge viewpoints on accountability and ethics-related issues, the governance of the survey should be clear. This means that, while the survey should be fully "owned" by the administration with inputs and buy-in from key stakeholders such as staff associations, it should ideally be administered by an independent third party that is external to the organization. The consultation process between the administration and staff associations is particularly important to eliminate any leading or biased questions.

288. It is also important to ensure confidentiality and to only collect demographic information that is aligned with the survey objectives and that does not make it possible to trace respondents. If staff are going to invest their time in completing the survey, they will want to know how it will be used and that action will be taken, and they will want to be assured that the information collected is confidential and will not be used against them.

289. Surveys that are carried out without clear and transparent objectives will likely be met with skepticism and suspicion. The 2017 United Nations Secretariat's global staff survey, while well designed, was launched with vague objectives, such as "measuring and monitoring staff engagement" and "guiding focused management action — corporately and locally". The survey also lacked clarity on how it would be used and by whom, noting, for example, that it would "provide manager resources to help close capability gaps". Details of the results were provided at a town hall meeting, but clarity regarding the eventual practical use of those results was still lacking.

290. Through interviews across all organizations, the Inspectors found a variety of practices and approaches to global staff surveys that cover "tone at the top", ethics and accountability issues. UNAIDS relies solely on its staff association to conduct such surveys, which means that the administration does not necessarily commit to the survey's design or results and that the survey can easily be dismissed or misused.

291. Key personnel in two organizations (UPU and UNWTO) commented that the administration was not in favour of surveying staff. Some organizations (WIPO, WHO and UNESCO) only periodically administer a global staff survey, while others (UPU, IMO, UNEP and WHO) go several years without one or do not have a predictable or regular survey schedule. This lack of commitment to a regular schedule is a missed opportunity to glean important information on topics and issues relevant to effective management and to benchmark the results over time.

292. The Inspectors found that UNICEF offers an example of good practice in the way in which it plans, uses and communicates its global staff survey. The survey is owned by the administration (and administered by the Human Resources Office) and takes into account inputs on topics and questions from, among others, its Staff Association. The survey is conducted every two years, and in the last cycle its response rate increased from 56 to 79 per cent. Every aspect of survey development is coordinated with the Staff Association, and all communications are approved by the Staff Association and management. The survey contains five priority areas that cut across all divisions of UNICEF, and there are global and regional action plans that are informed by its results. Dedicated resources are devoted to designing and administering the survey and strategically using the results to improve operations, measure engagement and gauge initiatives.

293. UNICEF, along with other large organizations, uses an external contractor to assist in the design, administration and data analysis of its global staff surveys. This practice can provide a [illegible] of

confidentiality and security as well as discipline in the design and use of results. While this is ideal, for smaller organizations or those with limited resources, surveys can be designed, administered and analysed by in-house staff using comprehensive and inexpensive online resources that have data analysis features. The governance of surveys using in-house resources should take into account confidentiality and access to data early on in the process, in order to promote accountability and transparency and to set appropriate expectations.

294. Periodic global staff surveys with clear and transparent objectives and governance, coupled with a plan for sharing and using results, can provide leaders and management with, among other information, much needed insight into the "temperature" of the organization, how accountability frameworks are working, how ethics-related topics are viewed and how leaders are perceived, that is, the "tone at the top".

295. The implementation of the following recommendation is expected to enhance organizations' transparency and accountability by strategically gauging staff perceptions of ethics-related topics and "tone at the top".

Recommendation 11

By 2020, executive heads of United Nations system organizations should conduct global staff surveys on a biennial basis, in order to gauge staff views on "tone at the top" issues, accountability and ethics-related topics and to develop a comprehensive action plan to address the issues identified.

End notes

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[1] JIU definition based on Pricewaterhouse Coopers LLC, "Tone from the top: transforming words into actions". Available at www.ibe.org.uk/userimages/pwc_tone_from_the_top_2013.pdf; and Deloitte, "Building world-class ethics and compliance programs: making a good program great". Available at: https://www2.deloitte.com/content/dam/Deloitte/us/Documents/risk/us-aers-g2g-compendium.pdf

[2] C. J. Nemeth and A.J. Goncalo, "Creative collaborations from afar: the benefits of independent authors", *Creativity Research Journal*, vol. 17, pp. 1–8.

[3] M. Pachman, "Before the whistle blows: creating a speak-up culture at work", FTI Journal, August 2016, Available at: www.ftijournal.com/article/before-the-whistle-blows-creating-a-speak-up-culture-at-work#fn1.

[4] JIU/REP/2017/9.

Annex I: Source documents used for the compilation of United Nations system whistle-blower policy best practices criteria and indicators[1]

[Original: English/French]

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Annex II: Whistle-blower policies in existence in Joint Inspection Unit participating organizations as of 31 December 2017

Organization	Protection against retaliation (whistleblower) policy[a]
FAO	Whistleblower protection policy (Administrative Circular No. 2011/05, 9 February 2011)
IAEA	Whistle-blower policy (Office of Internal Oversight Services, AM. III/3, 14 April 2016)
ICAO	ICAO Framework on Ethics (Doc 7350/9, amendment No. 4, annex I, 4 November 2011) and article 2 of the ICAO Service Code
ILO	Ethics in the Office: Whistle-blower protection (IGDS No. 186, version 1, 8 September 2010) and Ethics in the Office (IGDS No. 76, version 1, 2009)
IMO	IMO policy for the protection from retaliation for reporting misconduct and for cooperating with duly authorized audits and investigations (3 November 2015)
ITU	ITU policy for the protection of staff against retaliation for reporting misconduct (Service Order No. 11/04, 22 February 2011)
United Nations Secretariat[1]	Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (ST/SGB/2017/2/Rev.1)
UN-Women	UN-Women policy for protection against retaliation (January 2013)
UNAIDS	UNAIDS information note (MER/Ethics 2017-1, 15 November 2017) and WHO Whistleblowing and protection against retaliation: policy and procedures (2015)
UNDP	Policy for protection against retaliation for reporting misconduct or cooperating with a duly authorized audit or investigation (February 2015)
UNESCO	Establishment of a confidential Protected Disclosures System and protection against retaliation for reporting misconduct or wrongdoing and for cooperating with duly authorized audits, investigations or inquiries (Human Resources Manual, item 18.3, 20 April 2011)
UNFPA	Protection against retaliation for reporting misconduct or for cooperating with an authorized fact-finding activity (Policies and Procedures Manual, 25 November 2014)
UNHCR	UNHCR's policy on protection of individuals against retaliation (Inter-Office Memorandum No. 043/2008, 15 September 2008)
UNICEF	Protection against retaliation for reporting misconduct or for cooperating with duly authorized audits, investigations and other oversight activities (UNICEF's Whistle-blower protection policy) (CF/EXD/2007-005. Revision 2, 6 February 2015)
UNIDO	Protection against retaliation for reporting misconduct or cooperating with audits or investigations (UNIDO/DGB/(M).116, 1 March 2010)
UNOPS	Protection against retaliation for reporting misconduct or cooperating with duly authorized fact-finding activities (Organizational Directive No. 35, 26 August 2010)
UNRWA	Allegations and complaints procedures and protection against retaliation for reporting misconduct and cooperating with audits and investigations (General Staff Circular No. 5/2007, 31 December 2007)
UNWTO	Protection against retaliation for reporting misconduct or cooperating with duly authorized fact-finding activities (NS/768, 14 June 2013)

UPU	Protection of individuals who report misconduct and cooperate with duly authorized audits or investigations (Administrative instruction (DAJ) No. 35/Rev. 1, 15 November 2017)
WFP	Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits and investigations (WFP "Whistle-blower" Protection Policy) (ED2008/003, 31 January 2008)
WHO	WHO Whistleblowing and protection against retaliation: policy and procedures (2015)
WIPO	Policy to protect against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (Office Instruction No. 33/2017, 29 September 2017)
WMO	WMO Policy for the protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (Service Note No. 7/2012, 5 April 2012)

[1] Also applicable for the following five JIU participating organizations: ITC, UNCTAD, UNEP, UN-Habitat and UNODC.

Annex III: Best practices ratings for protection against retaliation policies of United Nations system organizations — master table

	1.1	1.2	1.3	1.4	1.5	1.6	2.1	2.2	2.3	2.4	3.1	3.2	3.3	4.1	4.2	4.3	4.4	5.1	5.2	5.3	5.4	5.5
FAO	✓	✓	✓	o	✓	×	✓	✓	o	✓	✓	×	×	✓	✓	o	o	✓	✓	o	o	×
IAEA	✓	✓	✓	×	✓	✓	✓	✓	o	✓	✓	×	×	✓	✓	o	o	✓	✓	×	o	×
ICAO	✓	×	o	×	×	×	✓	✓	✓	✓	✓	✓	×	o	✓	o	o	✓	✓	×	o	×
ILO	o	o	o	o	✓	×	✓	o	o	✓	✓	o	×	×	×	o	o	✓	✓	×	o	×
IMO	✓	✓	o	×	✓	✓	✓	✓	o	✓	✓	×	×	✓	o	o	o	✓	✓	×	o	×
ITU	×	o	×	×	✓	×	✓	✓	o	✓	✓	×	×	o	×	o	o	✓	✓	×	o	×
United Nations Secretariat	✓	✓	✓	o	✓	✓	✓	✓	o	✓	✓	×	✓	✓	×	o	o	✓	✓	o	o	✓
UNAIDS	✓	✓	✓	×	✓	✓	✓	✓	✓	✓	✓	✓	×	✓	×	o	o	✓	✓	o	✓	×
UNDP	✓	✓	o	o	✓	o	✓	✓	✓	✓	✓	✓	✓	✓	✓	o	o	✓	✓	o	o	o
UNESCO	✓	✓	✓	×	✓	✓	✓	✓	o	✓	✓	×	×	✓	×	o	o	✓	✓	×	o	×
UNFPA	✓	✓	✓	o	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	o	o	o	✓	✓	o	o	o
UNHCR	✓	✓	✓	✓	✓	✓	✓	✓	o	o	✓	✓	×	✓	✓	o	✓	✓	✓	×	o	×
UNICEF	✓	✓	o	o	✓	✓	✓	✓	o	✓	✓	×	✓	✓	o	o	o	✓	✓	×	o	×
UNIDO	✓	✓	✓	o	✓	×	✓	✓	✓	✓	✓	×	×	✓	o	o	o	✓	✓	o	o	×
UNOPS	✓	✓	o	×	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	o	o	o	✓	✓	×	o	×
UN-Women	✓	✓	✓	o	✓	✓	✓	✓	✓	✓	✓	✓	×	✓	o	o	o	✓	✓	×	o	×
UNRWA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	✓	×	✓	o	✓	✓	✓	×	o	×
UNWTO	✓	×	o	o	✓	✓	✓	✓	o	✓	✓	×	×	o	×	o	×	✓	✓	o	o	×
UPU	✓	×	o	×	✓	✓	✓	✓	o	✓	✓	o	×	o	o	o	✓	✓	✓	o	o	×
WFP	✓	✓	✓	×	✓	✓	✓	✓	o	✓	✓	×	×	✓	o	✓	✓	✓	✓	o	o	×
WHO	✓	✓	✓	×	✓	✓	✓	✓	✓	✓	✓	✓	×	✓	o	o	o	✓	✓	✓	✓	×
WIPO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	o	o
WMO	✓	✓	✓	×	✓	✓	✓	✓	✓	✓	✓	×	×	✓	✓	o	✓	✓	✓	o	o	×

Best practices indicators

1.1 Requires at least two channels for internal reporting, e.g., manager, senior staff member, human resources staff member or internal hotline

1.2 Allows for reporting to an oversight body and requires that this reporting line be independent

1.3 Allows a person to report confidentially and anonymously

1.4 Has specific provisions for reporting wrongdoing concerning the head of an organization and the head of the oversight office

1.5 Allows for reporting in any of the working languages of the organization

1.6 Discusses when and how a person may report to an external entity (e.g., law enforcement, a public interest group or the media)

2.1 Outlines a complaints mechanism that a reporting person can use (e.g., the ethics office or human resources office) if he or she believes that he or she is likely to suffer retaliation or harm or has suffered retaliation or harm as a result of reporting wrongdoing

2.2 Provides for protection mechanisms if the reporting person suffers retaliation or harm, including transfer within the same duty station or to another duty station or change of supervisor

2.3 Requires that the reporting person be informed of the outcome of his or her report (both misconduct/wrongdoing and retaliation reports) and any action the organization has taken to address the concern, provided that this does not harm other staff members or release confidential or sensitive information

2.4 Provides that a person who has engaged in retaliatory action be subject to appropriate disciplinary measures

3.1 Outlines when and how the senior management of an organization should become involved in providing further protection or assistance to a reporting person
3.2 Indicates options available to reporting persons to seek informal guidance and support, e.g., from a relevant union, ombudsman, staff legal adviser or staff counselling service
3.3 Provides for an external and independent appeals process for reporting persons if they have reasonable grounds for believing that the protection provided was inadequate or if a finding of prima facie evidence was not determined
4.1 Requires the organization to conduct an initial review of wrongdoing and retaliation reports and, if a prima facie case is determined, to conduct a detailed investigation
4.2 Requires a system for recording wrongdoing and retaliation reports regardless of whether any further action is taken
4.3 Requires that prima facie reviews and investigations (for both retaliation and wrongdoing complaints) be conducted in a timely manner and indicates time frames
4.4 Provides a mechanism to refer investigations externally and/or to seek external advice as necessary
5.1 Contains clear definitions on who (e.g., staff, non-staff or third-party vendors) and what activities (e.g., misconduct/wrongdoing and/or retaliation) are covered by the policy
5.2 Includes a duty to report tied to the organization's relevant code or standards of conduct
5.3 Is contained in a single document and is easy to locate on the organization's public web page
5.4 Is communicated using clear, concise and plain language, is translated into all the organization's working languages and uses examples to aid staff in understanding when and how the policy applies
5.5 Provides a mechanism to periodically review the policy, including provisions for updating the policy on the basis of lessons learned

Annex IV: Design and methodology for the Joint Inspection Unit 2017 global staff survey on whistle-blower policies

I. Introduction

The methodological approach employed in the design of the JIU 2017 global staff survey on whistle-blower policies facilitates an unbiased elicitation process with the high quality data necessary for a reliable analysis. The methodology is divided into several systematic steps: survey design; computation of the necessary sample size; implementation and data collection; verification and control; and survey analysis.

II. Survey design

The survey design was revised several times to enhance the elicitation process, overall survey structure and data collection. The questions included in the JIU 2017 global staff survey on whistle-blower policies were judiciously prepared and revised by Inspectors and staff of JIU, practitioners experienced in whistle-blower policies and practices in United Nations system organizations, and a data scientist (statistician) serving as an external consultant to the project team. In order to have reliable response rates and avoid respondent fatigue, questions were concise, and the overall survey length was restricted to a reasonable limit. The survey was beta-tested to identify and rectify any technical glitches and logic flow errors prior to its release. On average, the actual time spent by each participant was 13.34 minutes when averaged across the 15,865 surveys completed. The survey was made available in two working languages of the United Nations, namely English and French.

There were 35 questions in total. The design included the use of branching logic, which routed respondents to pertinent questions on the basis of their responses and guided them through additional questions. This filter logic ensured that respondents completed only the questions that were relevant to them. The survey question structure comprised four sections. In the first section, demographic information was requested from survey participants, that is, which institution they worked for, whether they were headquarters or field-based, their contract type, years of service, grade level and gender. The second, third and fourth sections included questions aiming to elicit participant perceptions on: training and orientation on the standards or code of conduct and ethics; policies and procedures for reporting misconduct/wrongdoing and retaliation and protecting those who do report; and the "tone at the top", assessing organizational culture, leadership and accountability.

The types of questions included multiple choice, binary (yes or no) questions and ratings such as agree, partially agree, neither agree nor disagree, partially disagree and disagree. To rate satisfaction, ratings of very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied and very dissatisfied were used. There were no substantive open-ended questions. Also, in an attempt to obtain a higher per question response rate, choices such as "not applicable" and "not sure" were provided for some questions in lieu of the option to skip questions.

The sampling design process included: personnel of the 28 JIU participating organizations as a target population; the utilization of the convenience-sampling technique whereby all personnel were invited via email to fill out the survey; the digital execution and distribution of surveys via an email sent by JIU focal points to all employees included in the email distribution lists in each participating organization; a suggested minimum sample size per organization; and a verification phase to ensure that the process was followed correctly.

The team also drew upon ethics-related surveys previously conducted by JIU and global staff surveys conducted periodically by ethics offices, human resources offices, staff councils or staff unions in participating organizations. Additionally, the survey design was informed by focus groups conducted with ethics officers from various organizations to provide a suite of options for various multiple choice questions.

III. Determining the response sample size and the validity of response rates

In order to draw reliable inferences regarding the perception of whistle-blower policies and practices in United Nations system organizations, considerable amounts of precise information were needed. The implication is that larger samples were needed; however, as the sample size increases, each additional unit of information is obtained at a greater cost. The sample size is the actual number of persons randomly selected from a population of interest to make the survey analysis as representative as possible. As the United Nations system comprises various organizations that differ in, among other things, the number of employees (population of interest), representativeness in the survey design was key.

The sample design for this purpose could be carried out either at the first hierarchy level, considering the United Nations system as a single body and its entire population as a basis, or at the second hierarchy level, considering each institution as part of the United Nations system and the breakdown of their population sizes as a basis. The actual sample design employed for this analysis was based on the latter approach.

Hence, to make the survey as representative as possible, determining the appropriate sample size at the organization level involved several qualitative and quantitative considerations. Important qualitative factors considered were: the nature of the research; the number of questions; the number of answer choices per question; sample sizes used in similar studies; incidence rates from similar surveys administered by JIU; completion rates; and resource constraints, such as money, focal points' time and expert resources.

Important quantitative considerations included population size, confidence levels, the level of precision and the degree of variability. The population size is the total number of people that the researcher would like to draw inferences from. In this particular case, the number of personnel per United Nations system organization is used as a proxy for population size, the confidence level is a measure of how certain the researcher is that the sample is representative of the population within the range of precision selected, and the margin of error is a measure of how close the sample's answers are to the "true answer" from the population. The targeted number of respondents per organization was computed on the basis of a 90 per cent confidence level and 10 per cent margin of error. The sample size computation was carried out for each United Nations system organization using the following formula:

$$Sample\ Size = \frac{\frac{z^2 * p(1-p)}{e^2}}{1 + \left(\frac{z^2 * p(1-p)}{e^2}\right) * N}$$

In this formula, N is population size, e is the margin of error, p is the response distribution of the population (e.g., 50 per cent non-skewed) and z-score is the statistic relative to the confidence level chosen.

IV. Implementation and data collection

The survey was distributed in a digital format via email. In order to motivate staff to respond freely and without bias, it was stated that the survey was voluntary, anonymous and confidential. Most participating organizations distributed at least one reminder email in addition to the original request. The credibility of the survey was high, since it was administered by JIU, which acts as an external oversight body to the organizations and staff members.

A useful feature of the collection tool (surveymonkey.com, the distribution channel used) was that it did not require respondents to complete the survey in one sitting. Additionally, only one response per IP address or computer was permitted, to avoid staff replying multiple times.

Taking into consideration the possibility that a lower response rate might result due to the specific and sensitive nature of the survey topic, particularly when compared with surveys on topics that affected staff at large (e.g., staff working conditions, staff salaries and allowances), JIU collaborated closely with the focal points in each organization in implementing data collection, including first contact, messaging, strategies to boost the response rate, follow-ups and reminders.

JIU made itself available to answer technical and substantive questions. Less than a handful of queries were received, which was a good indicator of adequate survey design implementation.

V. Verification and data quality control

An in-house tracking tool that indicated the number of samples needed per organization was devised. This tool was aimed at guiding data collection so that it could be determined whether the desired sample size had been attained. Monitoring the collection was crucial to obtain higher response rates and thus ensure the reliability of the analyses and inferences made.

The table below shows how the statistical validity was verified for each organization based on the targeted parameters and the results actually obtained. The targeted minimum confidence level and maximum margin of error were 90 per cent and 10 per cent respectively (measures at a 95 per cent confidence level and 5 per cent margin of error are also provided, for information only). Since this particular case concerns the United Nations system, which is made up of different organizations, the sample size can be determined using a sampling methodology at the first hierarchical level (viewing the United Nation system as a whole or unique body) or the second hierarchical level (sampling at the organization level).

The advantage of using the second level is that inferences can be drawn from the survey data for either the United Nations system as a whole or for a particular organization. First level inferences from the survey data, on the other hand, are only statistically valid for the United Nations system as a whole. When using a statistical sampling methodology at the second hierarchical level, the required sample size is 1,538 respondents as a result of the aggregation of subsamples at the organization level (compared with only 128 required if sample design had been based on the first hierarchy level). Meeting this criterion ensures that inferences made at the organization level and at the United Nations system level are both reliable.

After the closure of the survey, the actual results obtained at the global United Nations system level demonstrated a high confidence level (99.25 per cent), a very low margin of error (0.74 per cent) and a significantly large number of respondents (15,865). At the organization level, the highest confidence level reached was 98.465 with a 1.51 per cent margin of error (for the United Nations Secretariat), while the lowest confidence level was 85.64 per cent with a 14.08 per cent margin of error (for UNWTO).

Out of the 28[1] institutions surveyed, 26 had a confidence level higher than 90 per cent and a margin of error lower than 10 per cent. Therefore, the conclusions and inferences made at both the organization level and the United Nations system level with regard to these institutions are highly reliable. Only two institutions did not reach the targeted 90 per cent confidence level and 10 per cent margin of error (UN-Women and UNWTO).

VI. Survey analysis

The objective is to gain insight into overall staff perceptions on policies and procedures for reporting misconduct and protecting those who do report, on training on codes and standards of conduct and ethics-related topics, and on accountability of leaders and staff within organizations, and to develop recommendations and propose corrective actions on the basis of the findings.

In order to achieve this objective, significant data management and statistical modelling was necessary. The qualitative answer choices (e.g., from disagree to agree, dissatisfied to satisfied) were assigned quantitative scores (from 1 to 5). The next step involved aggregating data from individual question scores into the survey sections being evaluated. The questions on demographics allowed responses to be filtered (e.g., on the basis of location (headquarters versus field staff), gender, grade level or years of service) for a more granular and detailed survey analysis and enabled some degree of comparison of perceptions among different groups and cross-analyses. As the sample sizes mean that inferences made from the collected data at the organization level are statistically valid, the same holds true when aggregating organizations into groups on the basis of their size. Survey data was triangulated with other data from qualitative case studies, questionnaire responses from participating organizations and interviews conducted with staff and external experts.

VII. Limitations

Due to resource limitations, the survey could not be prepared in the four other official languages of the United Nations, namely Arabic, Chinese, Russian and Spanish. This may have had a negative impact on the response rate from regional and field offices where these languages also constitute the working language.

The timing of the survey execution from early November to mid-December 2017 proved to be challenging for some organizations due to holidays (e.g., Thanksgiving in the United States of America and Christmas) and other factors. A few organizations (UNFPA, WHO, UNDP, UNOPS and UNESCO) indicated that they were conducting or had recently conducted surveys with similar themes (e.g., ethics and accountability), and two (WHO and UNOPS) delayed the release of the JIU survey to provide some distance between the surveys.

The distribution of the survey within some organizations may have had an impact on response rates, as obtaining accurate numbers regarding the email lists used to announce the survey to personnel was a challenge for some organizations, and a few could only provide general estimates of their global email distribution lists. In UNRWA, for instance, which has over 30,000 local staff, most staff do not have an organization email address. Response rates may also have been affected by whether organizations sent reminder emails to personnel about the survey; some sent as many as two reminders, while others sent no reminders after the original survey announcement.

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[1] Twenty-four when including UNCTAD, UNEP, UN-Habitat and UNODC within the scope of the United Nations Secretariat.

Confidence level of survey responses by organization

Organization (as actually surveyed)	Number of employees (2017 population size)	Population distribution (%)	Number of responses (as at Dec. 2017)	Response distribution (%)	Response rate (as at Dec. 2017) (%)	Weight	Sample size at 90% confidence level and 10% margin of error			Sample size at 95% confidence level and 5% margin of error			Results obtained	
							Required sample size	Number of additional responses needed	Number of sample sizes obtained	Required sample size	Number of sample sizes obtained	Number of additional responses needed	Confidence level (%)	Margin of error (%)
At a global level														
United Nations System	153 098	100	15 865	100			128	0	1	383	1	0	99.25	0.74
At the organization level														
FAO	3 250	2.1	833	5.3	25.6	0.40	67	0	1	344	1	0	97.01	2.93
IAEA	2 500	1.6	646	4.1	25.8	0.40	66	0	1	333	1	0	96.61	3.32
ICAO	990	0.6	143	0.9	14.4	0.72	64	0	1	277	0	-134	92.27	7.58
ILO	4 159	2.7	261	1.6	6.3	1.65	67	0	1	352	0	-91	94.01	5.87
IMO	294	0.2	90	0.6	30.6	0.34	55	0	1	167	0	-77	91.22	8.60
ITC	527	0.3	69	0.4	13.1	0.79	60	0	1	222	0	-153	88.78	11.00
ITU	762	0.5	81	0.5	10.6	0.97	62	0	1	255	0	-174	89.50	10.29
United Nations Secretariat	38 881	25.4	3 796	23.9	9.8	1.06	68	0	1	380	1	0	98.46	1.51
UNAIDS	694	0.5	172	1.1	24.8	0.42	62	0	1	247	0	-75	93.39	6.48
UNCTAD	588	0.4	60	0.4	10.2	1.02	61	1	0	232	0	-172	87.77	11.99
UNDP	23 748	15.5	570	3.6	2.4	4.32	68	0	1	378	1	0	95.86	4.06
UNEP	1 600	1.0	214	1.3	13.4	0.77	65	0	1	310	0	-96	93.64	6.24
UNESCO	4 799	3.1	430	2.7	9.0	1.16	67	0	1	356	1	0	95.40	4.51
UNFPA	4 244	2.8	493	3.1	11.6	0.89	67	0	1	352	1	0	95.77	4.15
UN-Habitat	200	0.1	68	0.4	34.0	0.30	51	0	1	132	0	-64	90.15	9.65
UNHCR	10 966	7.2	1 524	9.6	13.9	0.75	68	0	1	371	1	0	97.62	2.33
UNICEF	13 754	9.0	1 449	9.1	10.5	0.98	68	0	1	374	1	0	97.52	2.44
UNIDO	1 850	1.2	163	1.0	8.8	1.18	66	0	1	318	0	-155	92.52	7.33
UNODC	527	0.3	135	0.9	25.6	0.40	60	0	1	222	0	-87	92.58	7.27
UNOPS	5 073	3.3	636	4.0	12.5	0.83	67	0	1	357	1	0	96.29	3.63
UNRWA	10 325[a]	6.7	282	1.8	2.7	3.79	68	0	1	370	0	-88	94.13	5.76
UN-Women	837	0.5	50	0.3	6.0	1.73	63	13	0	263	0	-213	86.29	13.44
UNWTO	229	0.1	40	0.3	17.5	0.59	52	12	0	143	0	-103	85.64	14.08
UPU	312	0.2	93	0.6	29.8	0.35	56	0	1	172	0	-79	91.31	8.51
WFP	15 247	10.0	2 784	17.5	18.3	0.57	68	0	1	375	1	0	98.29	1.68
WHC	7 530	4.9	873	5.5	11.6	0.89	67	0	1	366	1	0	96.82	3.12
WIPO	1 807	1.2	247	1.6	13.7	0.76	66	0	1	317	0	-70	94.09	5.79
WMO	320	0.2	140	0.9	43.8	0.24	56	0	1	175	0	-35	93.66	6.21
Totals	153 098	100	15 865	100	10.47		1 538			7 264				

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[a] While UNRWA has a workforce of around 30,000 local staff, only 10,325 have email accounts and received the survey.

Annex V: Reporting and handling of misconduct/wrongdoing and retaliation cases from 2012 to 2016

Participating organization by size*		Wrongdoing cases 2012–16		Retaliation cases 2012–2016								Retaliation cases before tribunals 2012–2016			
		Cases reported or receivable	Cases investigated	Retaliation cases reported	Accommodations made for complainant	Resolved through informal mechanisms	Prima facie evidence determined	Prima facie evidence not determined	Cases forwarded for investigation	Cases decided in favour of complainant	Cases not decided in favour of complainant	Appeals by complainant before UNDT, UNRWA-DT or ILOAT	Tribunal decisions in favour of complainant	Appeals by complainant before UNAT	UNAT decisions in favour of complainant
Small entities	ICAO[a]	73	21	1	1	..	0	1	0	0	0	-	-	0	0
	ITU[b]	105	6	0	0	0	0	0	0	0	0	3	1	-	-
	IMO	10	10	1	..	0	0	1	0	0	0	-	-	1	..
	UNAIDS[c]	5	9	5	1	..	0	5	0	0	0	0	0	-	-
	UNWTO	5	1	2	0	0	0	1	0	0	0	0	0	-	-
	UPU	16	11	0	0	0	0	0	0	0	0	0	0	-	-
	WMO[d]	17	..	0	0	0	0	0	0	0	0	0	0	-	-
	TOTALS	235	58	9	2	0	0	8	0	0	0	3	1	1	0
Medium entities	FAO[e]	392	94	15	1	1	10	4	10	3	7	2	1	-	-
	IAEA	44	8	4	1	1	..	2	..	..	..	3	3	-	-
	ILO[f]	111	*	3	..	1	0	2	-	-	-	6	5	-	-
	UNESCO	288	13	0	0	0	0	0	0	0	0	0	0	-	-
	UNFPA[g]	316	85	10	1	1	6	3	6	2	4	0	0	0	0
	UNIDO[h]	161	20	0	0	0	0	0	0	0	0	1	0	-	-
	UN-Women	95	48	1	..	..	0	1	0	0	0	1	1	0	0
	WIPO[i]	124	40	6	1	5	0	3	0	0	0	0	0	-	-
	Totals	1 531	308	39	4	9	16	15	16	5	11	13	10	0	0
Large entities	United Nations Secretariat[j]	2 593	..	83	9	..	16	67	16	6	3	13	5	27	3
	UNDP[k]	1 534	1 036	28	5	4	5	21	5	3	1	1	0	0	0
	UNHCR	2 014	401	33	..	9	3	19	3	0	3	2	2	0	0
	UNICEF[l]	430	..	31	1	11	3	13	3	1	2	0	0	0	0
	UNOPS[m]	269	*	8	1	3	3	2	3	1	2	0	0	0	0
	UNRWA[n]	1 312	*	27	5	..	10	11	10	1	5	3	1	3	2
	WFP[o]	243	*	16	5	0	4	11	4	3	1	1	1	-	-
	WHO[p]	252	252	4	2	0	2	2	4	..	2	5	3	-	-
	TOTALS	8 647	1 689	230	28	27	46	146	48	15	19	25	12	30	5
	Grand Total	10 413	2 055	278	34	36	62	169	64	20	30	41	23	31	5

Note: Abbreviations: UNRWA-DT, United Nations Relief and Works Agency for Palestine Refugees in the Near East; ILOAT, ILO Administrative Tribunal; UNAT, United Nations Administrative Tribunal.

Symbols: (..) Information not available or has not been provided; (*) See footnote for organization; (-) Not applicable. With regard to tribunal cases, this means that the organization does not allow for appeals to the tribunal noted in the header. For investigations, only ILO does not have a two-step process of prima facie review followed by investigations.

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[a] In ICAO, between 2012 and 2015, 17 investigations were conducted, but a higher number may have been referred for investigation by the Ethics Officer. In 2016, four cases were referred for investigation, none of which were investigated.

[b] In ITU, reports of misconduct include matters that were reported to the ITU Security Division (incidents that took place on ITU premises or during ITU official missions) or to the Human Resources Management Division as formal reports of misconduct/wrongdoing.

[c] Cases from UNAIDS that are appealed before the ILO Administrative Tribunal are classified as WHO cases, i.e., UNAIDS does not have a separate standing in any tribunal.

[d] WMO moved from the ILO Administrative Tribunal to the United Nations Administrative Tribunal in 2018.

[e] In FAO, the Office of the Inspector General records case outcomes as unfounded, unsubstantiated, substantiated or outside its mandate.

[f] Regarding ILO, misconduct data is based on reports of the Chief Internal Auditor to the ILO Governing Body.

[g] Regarding UNFPA, the wrongdoing data from the Office of Audit and Investigation Services from 2012 to 2016 includes new cases as well as cases carried over from the previous year. Cases reported to the Ethics Office are counted by complainant, whereas the Office of Audit and Investigation Services counts cases by the number of subjects against whom the complainant has brought retaliation charges. Thus, when a complainant brings a retaliation complaint against three subjects, this is counted as one case by the Ethics Office and three cases by the Office of Audit and Investigation Services. Additionally, when the Office of Audit and Investigation Services receives referrals from the Ethics Office at different times against the same subject (but from different complainants), the Office of Audit and Investigation Services registers them as different cases.

[h] UNIDO noted that several misconduct cases had been resolved through internal mechanisms but that no statistics had been maintained. Four misconduct cases were pending evaluation at the time of reporting. No cases had been received in which retaliation was the main focus.

[i] In WIPO, five misconduct cases from 2012 to 2016 were still open at the time of reporting on 30 June 2017.

[j] Data for the United Nations Secretariat also includes data for ITC, UNCTAD, UNEP, UN-Habitat and UNODC. Misconduct data was provided by the Investigations Division of OIOS, which could not provide a breakdown of the number of cases investigated. The Division further noted that reports of misconduct and wrongdoing are also received by heads of missions and offices, who do not compile such information. Of the 27 cases appealed before the United Nations Administrative Tribunal, four were from UN-Habitat and one was from UNODC; all five were decided in favour of the organization.

[k] Regarding UNDP, the misconduct cases reported include a summation of figures provided separately by the Office of Audit and Investigations (1,446) and the Ombudsman (88).

[l] Regarding UNICEF, the Office of Internal Audit and Investigations does not record a breakdown of handling of misconduct reports. The Office noted that misconduct was usually first reported to supervisors (except when they might be involved) and then sent to the Office of Internal Audit and Investigations if the supervisors had determined there was enough information. Most reports therefore emanated from heads of offices or operations officers (international staff), who are not necessarily the sources of the initial report.

[m] Regarding UNOPS, according to the Internal Audit and Investigations Group annual activity reports from 2012 to 2016, a total of 479 complaints were received, of which 269 evolved into cases. The rest were found to be outside of the Internal Audit and Investigations Group's mandate or it was determined that they could be more appropriately handled by a different unit.

[n] UNRWA noted that, given its decentralized investigative model, detailed statistics showing a breakdown of handling of misconduct reports from 2012 to 2015 were not available. For 2016, UNRWA provided two separate tables with data on the outcome of cases opened in 2016 and the outcome of cases closed in 2016 (opened anytime). These 2016 figures cannot be reflected due to possibility of double counting.

[o] Regarding WFP, the number of misconduct cases reported reflects the total number of misconduct cases registered by the Office of the Inspector General each year from 2012 to 2016 (not outstanding cases from previous years). Data on accommodation measures for 2012 was not provided. The prima facie review of one case carried over into 2017. WFP cases appealed before the ILO Administrative Tribunal are classified as FAO cases.

[p] While WHO Internal Oversight Services reported combined misconduct numbers for WHO and UNAIDS totaling 261, the nine UNAIDS misconduct reports were subtracted to arrive at the figures in the table.

Annex VI: Overall satisfaction levels with the handling of reports of misconduct to internal and external channels (percentage)

	Internal oversight	Supervisor	Middle management	Head of organization or deputy	Ethics office	Human resources	Ombudsman	Staff council	Law enforcement	Media	Member States
Very satisfied	23.1	25.1	14.6	19.0	20.1	15.2	18.2	21.7	36.6	66.7	25.0
Somewhat satisfied	24.1	21.6	18.7	19.4	18.1	19.6	18.0	25.1	21.9	25.0	25.0
Neither satisfied nor dissatisfied	11.8	12.3	11.2	11.7	14.8	12.2	18.2	18.6	19.5	0.0	25.0
Somewhat dissatisfied	13.7	15.6	18.8	16.6	16.7	18.2	16.8	12.6	12.2	0.0	12.5
Very dissatisfied	27.3	25.4	36.6	33.2	30.3	34.8	28.7	22.0	9.8	8.3	12.5

Source: JIU 2017 global staff survey on whistle-blower policies.

Annex VII: Satisfaction and dissatisfaction levels with the handling of reports of misconduct/wrongdoing to internal mechanisms, disaggregated by demographic category (percentage)

	Internal oversight		Immediate supervisor		Middle management		Organizational head or deputy		Ethics office		Human resources		Ombudsman		Staff council	
Size	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Large	48.9	40.3	50.9	37.2	36.8	52.5	41.5	47.2	39.5	45.6	36.7	50.8	37.3	45.7	58.1	22.6
Medium	44.6	39.6	32.4	52.0	20.5	65.2	25.6	60.8	35.7	50.4	31.8	57.1	32.5	45.8	42.3	28.6
Small	34.9	58.1	34.2	56.1	28.1	61.8	30.4	56.5	34.6	48.1	28.2	59.0	34.3	42.9	46.3	42.3
Location	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Field-based	52.3	36.5	51.7	35.6	39.6	48.3	45.6	41.4	44.7	39.5	41.8	44.5	41.7	40.5	50.9	29.8
Headquarters-based	41.1	46.6	38.6	49.6	25.7	64.2	25.4	64.8	31.1	55.1	26.8	62.5	30.9	50.4	42.6	39.5
Grade	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Field staff	51.3	33.8	52.0	37.3	40.1	47.0	42.9	44.0	42.2	35.6	45.3	41.0	46.1	41.0	51.0	26.5
General service	42.0	45.4	41.7	47.2	30.9	56.4	36.4	52.5	35.4	53.6	27.6	60.8	32.3	50.0	41.9	40.1
Professional (international)	36.4	50.0	41.7	44.4	28.4	59.8	30.8	57.7	29.3	54.9	26.5	59.7	31.5	52.7	46.5	35.8
Non-staff	66.2	27.9	49.5	37.4	39.6	52.5	60.0	30.0	47.2	37.7	36.9	46.1	45.2	29.0	62.1	27.6
Senior management	57.3	32.9	56.9	31.1	42.5	50.0	41.7	45.7	49.6	36.3	49.1	43.1	43.3	33.6	51.1	23.4
Contract	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Continuing or permanent	43.5	43.8	45.8	42.6	30.6	57.8	33.8	55.3	37.5	51.5	34.0	55.2	29.8	52.6	44.2	33.1
Fixed-term	47.7	40.9	46.9	40.9	38.7	49.4	38.7	49.4	36.8	43.7	34.7	51.7	42.1	40.8	48.0	35.5
Temporary	60.0	30.0	47.5	38.5	50.0	36.9	50.0	36.9	45.6	44.1	37.8	51.2	37.8	35.6	50.0	35.0
Longevity	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
5 years or more	46.3	42.3	47.3	40.9	32.7	55.9	38.4	50.3	37.3	49.4	32.8	56.2	35.0	47.7	47.7	33.4
Less than 5 years	50.0	35.8	44.9	41.4	35.6	54.0	38.4	48.5	41.6	37.2	41.5	42.0	42.0	35.2	43.0	39.5
Gender	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Female	46.1	43.0	41.3	46.2	32.7	56.4	37.0	51.9	37.8	46.1	31.7	56.3	35.1	45.6	44.6	38.2
Male	48.7	38.6	53.1	34.9	35.7	53.3	40.6	47.4	39.9	46.4	39.6	48.5	36.4	45.6	50.5	29.7

Note: S, satisfaction level; D, dissatisfaction level.

Source: JIU 2017 global staff survey on whistle-blower policies.

Annex VIII: Overall satisfaction levels with the handling of reports of retaliation to internal and external channels (percentage)

	Supervisor	Middle management	Head of organization or deputy	Ethics office	Internal oversight	Human resources	Ombudsman	Staff council	External
Very satisfied	24.5	13.1	15.6	18.5	16.4	13.7	12.6	20.7	28.6
Somewhat satisfied	21.5	12.7	11.8	11.1	12.7	10.4	23.1	21.3	33.3
Neither satisfied nor dissatisfied	10.1	7.3	11.3	12.7	13.3	12.4	16.2	14.8	23.8
Somewhat dissatisfied	11.0	14.6	15.6	10.6	9.5	15.7	14.4	12.4	0.0
Very dissatisfied	32.8	52.3	45.7	47.1	48.1	47.8	33.7	30.8	14.3

Source: JIU 2017 global staff survey on whistle-blower policies.

Annex IX: Satisfaction and dissatisfaction levels with the handling of reports of retaliation to internal mechanisms, disaggregated by demographic category (percentage)

	Immediate supervisor		Middle management		Head of organization or deputy		Ethics office		Internal oversight		Human resources		Ombudsman		Staff council	
Size	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Large	49.2	41.2	27.7	66.3	31.5	59.3	34.7	55.1	32.0	56.6	31.0	58.0	37.7	46.1	47.0	41.0
Medium	34.0	51.1	20.6	70.6	13.9	66.7	18.5	63.0	23.3	60.0	10.2	73.5	28.6	57.1	41.2	41.2
Small	30.0	60.0	16.7	66.7	14.3	71.4	0.0	73.3	0.0	66.7	3.8	80.8	22.2	55.6	11.1	61.1
Location	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Field-based	55.1	35.0	29.0	64.2	38.9	50.8	41.1	47.8	42.2	48.2	38.9	47.6	49.4	34.2	54.0	34.5
Headquarters-based	29.7	59.5	21.4	70.5	10.5	76.7	19.2	66.7	14.7	68.0	8.9	79.7	22.2	61.7	29.3	52.4
Grade	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Field staff	60.9	34.8	38.9	58.3	48.1	48.1	33.3	66.7	68.7	25.0	6.4	41.9	50.0	37.5	44.4	50.0
General service	47.7	38.3	31.4	59.3	31.6	57.9	42.2	44.4	37.2	46.5	14.6	23.6	37.9	41.4	39.7	43.8
Professional (international)	29.0	61.0	11.9	83.2	14.5	74.7	21.0	67.1	18.0	73.8	11.6	13.9	30.8	55.4	39.7	41.4
Non-staff	56.9	31.4	31.6	57.9	43.7	37.5	50.0	27.8	33.3	22.2	18.7	56.2	50.0	25.0	57.1	42.9
Senior management	54.8	41.9	44.4	38.9	27.6	55.2	18.7	65.6	17.2	69.0	11.1	18.5	33.3	57.1	53.8	38.5
Contract	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Continuing or permanent	37.1	48.3	17.8	75.3	21.9	65.6	25.6	64.6	28.6	57.1	18.5	68.5	31.3	52.2	37.3	40.3
Fixed-term	49.4	42.3	29.3	62.4	30.3	59.8	27.7	55.4	27.8	60.8	24.6	63.1	39.0	45.4	43.2	46.6
Temporary	48.4	42.2	26.7	70.0	26.9	57.7	50.0	41.7	37.5	43.7	40.7	48.1	37.5	43.7	57.1	35.7
Longevity	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
5 years or more	45.4	43.8	25.6	67.8	26.2	62.8	27.1	58.9	26.4	59.7	21.5	66.0	34.8	50.4	41.1	42.5
Less than 5 years	47.7	44.2	26.2	63.9	31.2	56.2	39.5	52.6	41.4	48.3	34.7	53.1	40.0	36.0	47.8	47.8
Gender	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**	**S**	**D**
Female	36.4	51.2	22.7	68.7	25.5	65.1	25.5	59.6	20.9	61.2	23.7	62.6	33.7	52.2	39.8	47.3
Male	56.6	36.1	29.9	63.8	30.4	55.9	33.7	55.4	35.2	54.5	26.0	63.5	39.4	42.4	46.5	36.6

Note: S, satisfaction level; D, dissatisfaction level.
Source: JIU 2017 global staff survey on whistle-blower policies.

Annex X: Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit JIU/REP/2018/4

				United Nations, its funds and programmes															Specialized agencies and IAEA												
		Intended impact	CEB	United Nations*	UNAIDS	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UNWTO	UPU	WHO	WIPO	WMO
Report	For action		☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	For information		☒	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Recommendation 1		a	▨	L	L	▨	▨	L	▨	L	▨	▨	L	▨	L	▨	L	L	L	L	L	L	L	L	L	L	L	L	L	▨	L
Recommendation 2		a	▨	▨	E	▨	▨	▨	▨	▨	▨	E	▨	▨	▨	▨	E	E	E	E	E	E	E	E	E	E	E	E	E	▨	E
Recommendation 3		f	▨	E	E	▨	▨	E	▨	E	▨	E	E	▨	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 4		a	▨	L	L	▨	▨	L	▨	▨	▨	L	L	▨	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	▨	L
Recommendation 5		i	▨	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 6		f	▨	E	E	▨	▨	E	▨	E	▨	E	E	▨	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 7		f	▨	▨	E	▨	▨	E	▨	E	▨	E	E	▨	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 8		f	▨	E	E	▨	▨	E	▨	E	▨	E	E	▨	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 9		a	▨	▨	E	▨	▨	▨	▨	▨	▨	E	▨	▨	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 10		f	▨	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 11		a	▨	E	E	E	E	▨	E	E	E	E	▨	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E

Legend: **L**: Recommendation for decision by legislative organ **E**: Recommendation for action by executive head

▨ : Recommendation does not require action by this organization

Intended impact: **a**: enhanced transparency and accountability **b**: dissemination of good/best practices **c**: enhanced coordination and cooperation **d**: strengthened coherence and harmonization **e**: enhanced control and compliance **f**: enhanced effectiveness **g**: significant financial savings **h**: enhanced efficiency **i**: other

* As listed in ST/SGB/2015